

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

**H.B. 558**  
**Apr 3, 2013**  
**HOUSE PRINCIPAL CLERK**

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HOUSE DRH80172-TD-16 (03/19)

Short Title: Soil and Water District Refunds. (Public)

Sponsors: Representatives Whitmire, Ramsey, Dixon, and Waddell (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW SALES TAX REFUNDS FOR SOIL AND WATER  
3 CONSERVATION DISTRICTS.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 105-164.14(c) is amended by adding a new subdivision to read:  
6 "(c) Certain Governmental Entities. – A governmental entity listed in this subsection is  
7 allowed an annual refund of sales and use taxes paid by it under this Article on direct purchases  
8 of tangible personal property and services, other than electricity, telecommunications service,  
9 and ancillary service. Sales and use tax liability indirectly incurred by a governmental entity on  
10 building materials, supplies, fixtures, and equipment that become a part of or annexed to any  
11 building or structure that is owned or leased by the governmental entity and is being erected,  
12 altered, or repaired for use by the governmental entity is considered a sales or use tax liability  
13 incurred on direct purchases by the governmental entity for the purpose of this subsection. A  
14 request for a refund must be in writing and must include any information and documentation  
15 required by the Secretary. A request for a refund is due within six months after the end of the  
16 governmental entity's fiscal year.  
17 This subsection applies only to the following governmental entities:  
18 ...  
19 (25) A soil and water conservation district organized under Chapter 139 of the  
20 General Statutes."  
21 **SECTION 2.** This act becomes effective July 1, 2013, and applies to sales made on  
22 or after that date.

