

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013**

**SESSION LAW 2014-20
HOUSE BILL 558**

**AN ACT TO ALLOW SALES TAX REFUNDS FOR SOIL AND WATER
CONSERVATION DISTRICTS AND REGIONAL JAILS.**

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.14(c) is amended by adding a new subdivision to read:

"(c) **Certain Governmental Entities.** – A governmental entity listed in this subsection is allowed an annual refund of sales and use taxes paid by it under this Article on direct purchases of tangible personal property and services, other than electricity, telecommunications service, and ancillary service. Sales and use tax liability indirectly incurred by a governmental entity on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the governmental entity and is being erected, altered, or repaired for use by the governmental entity is considered a sales or use tax liability incurred on direct purchases by the governmental entity for the purpose of this subsection. A request for a refund must be in writing and must include any information and documentation required by the Secretary. A request for a refund is due within six months after the end of the governmental entity's fiscal year.

This subsection applies only to the following governmental entities:

- ...
- (25) A soil and water conservation district organized under Chapter 139 of the General Statutes.
 - (26) A district confinement facility created pursuant to G.S. 153A-219, including a local act modifying G.S. 153A-219."

SECTION 2. This act becomes effective July 1, 2015, and applies to sales made on or after that date.

In the General Assembly read three times and ratified this the 19th day of June, 2014.

s/ Daniel J. Forest
President of the Senate

s/ Thom Tillis
Speaker of the House of Representatives

s/ Pat McCrory
Governor

Approved 1:21 p.m. this 24th day of June, 2014

