

**§ 105-187.94. (Effective July 1, 2025) Exemptions and refunds.**

The following provisions apply to this Article:

- (1) The exemptions and refunds allowed in Article 5 of this Chapter do not apply except to sales that the State cannot constitutionally tax.
- (2) The tax imposed by this Article does not apply to for-hire ground transport service provided by a for-hire ground transport service provider as public transportation on behalf of a State agency, a governmental entity listed in G.S. 105-164.14(c), or a local board of education. (2023-134, s. 42.19(a); 2024-1, s. 11.1(a).)