

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

H

D

HOUSE DRH70143-MH-47 (03/03)

Short Title: EMS/Fire Dept. Sales Tax Refund.

(Public)

Sponsors: Representative Holloway.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REENACT THE SALES TAX REFUND FOR CERTAIN VOLUNTEER
3 EMERGENCY RESPONSE PERSONNEL.

4 The General Assembly of North Carolina enacts:

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

6 "(b) Nonprofit Entities and Hospital Drugs. – A nonprofit entity included in the
7 following list is allowed a semiannual refund of sales and use taxes paid by it under this Article
8 on direct purchases of tangible personal property and services, other than electricity,
9 telecommunications service, and ancillary service, for use in carrying on the work of the
10 nonprofit entity:

11 ...

12 (2a) Volunteer fire departments exempt from income tax under the Code."

13 **SECTION 2.** This act is effective July 1, 2008, and applies to purchases made on
14 or after that date.



* D R H 7 0 1 4 3 - M H - 4 7 *