

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

FILED SENATE  
Feb 9, 2017  
S.B. 70  
PRINCIPAL CLERK

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SENATE BILL DRS45061-MC-39A (01/27)

Short Title: RLSC Study Sales Tax Exemption: Nonprofits. (Public)

Sponsors: Senators D. Davis and Pate (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO REQUIRE THE REVENUE LAWS STUDY COMMITTEE TO STUDY THE  
EFFECTS OF CREATING A SALES TAX EXEMPTION FOR NONPROFIT  
CORPORATIONS.

The General Assembly of North Carolina enacts:

**SECTION 1.** The Revenue Laws Study Committee is directed to study replacing, with an exemption, the requirement for tax-exempt nonprofit corporations from paying and seeking a refund for the sales tax on taxable sales. The study shall include the negative effects, if any, on county budgets resulting from the inclusion of local sales tax revenues that must be refunded to nonprofit corporations. The Committee shall report its findings, together with any recommended legislation, to the 2018 Regular Session of the 2017 General Assembly upon its convening.

**SECTION 2.** This act is effective when it becomes law.



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