

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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HOUSE BILL 647

Short Title: EMS/Fire Dept. Sales Tax Refund. (Public)

Sponsors: Representatives Holloway, McCormick (Primary Sponsors); Blackwood, Blust, Faison, Howard, Starnes, Tillis, and Wray.

Referred to: Homeland Security, Military, and Veterans Affairs, if favorable, Finance.

March 18, 2009

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

The General Assembly of North Carolina enacts:

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

"(b) Nonprofit Entities and Hospital Drugs. – A nonprofit entity included in the following list is allowed a semiannual 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, for use in carrying on the work of the nonprofit entity:

...

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

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

