

February 19, 2009

H 228. COMMUNITY COLLEGES SALES TAX REFUND. Filed 2/19/09. *TO CREATE A SALES AND USE TAX REFUND FOR COMMUNITY COLLEGES, AS RECOMMENDED BY THE JOINT LEGISLATIVE EDUCATION OVERSIGHT COMMITTEE.*

Amends GS 105-164.14(c) to add community colleges to the governmental entities allowed an annual refund of sales and use taxes paid pursuant to Article 5 (Sales and Use Tax) of GS Chapter 105 on direct purchases of tangible personal property and services, other than electricity, telecommunications service, and ancillary service. Effective July 1, 2009, and applies to purchases made on or after that date.

**Intro. by Tolson, McLawhorn, Johnson,
Yongue.**

GS 105