

March 5, 2009

**H 455. DESIGNATE KIDNEY MONTH.** Filed 3/5/09. *DESIGNATING KIDNEY MONTH IN NORTH CAROLINA.*

Designates March as Kidney Month in North Carolina.

**Intro. by Insko.**

GS 103

July 9, 2010

**H 455. SALES TAX CHANGES/STUDY COMPETING SYSTEMS (NEW).** Filed 3/5/09. Senate committee substitute deletes all provisions of 1st edition and replaces with *AN ACT TO ALLOW A SALES TAX REFUND TO A JOINT GOVERNMENTAL AGENCY CREATED TO OPERATE A CABLE TELEVISION SYSTEM; TO DIRECT THE REVENUE LAWS STUDY COMMITTEE TO CONTINUE ITS REVIEW OF LOCAL GOVERNMENT OWNED AND OPERATED COMMUNICATION SYSTEMS, AND TO CLARIFY A SELLER'S OBLIGATION WITH REGARD TO THE OVERCOLLECTION OF SALES AND USE TAX.*

Allows, as title indicates, a joint agency, created by an interlocal agreement under GS 160A-462 to operate a cable system providing video programming services, to receive a refund of sales and use tax paid on purchases made on or after July 1, 2007, and before June 30, 2010, to the same extent allowed under GS 105-164.14(c) (allowing specified refunds to certain governmental entities). Requires the joint agency to request a refund, in writing, before January 1, 2011.

Allows the Revenue Laws Study Committee (Committee) to continue its study of local government owned and operated communication systems and to report its findings and recommended legislation to the 2011 General Assembly by March 1, 2011. Requires the Committee to determine four specified issues as part of the study. Further authorizes the Committee to appoint an advisory subcommittee and to ask the Local Government Commission to designate an individual to participate in an ex officio nonvoting capacity. Limits the subcommittee's membership to 14 members, including Committee and General Assembly members, and requires that 10 of the members must represent the 10 listed interests.

Amends GS 105-164.11(a) (pertaining to excessive and erroneous collections) to provide that when tax is collected for any period *on a taxable sale* in excess of the total amount that should have been collected *or is collected on an exempt or nontaxable sale*, the total amount collected must be remitted (was, paid over) to the Secretary of Revenue. Also provides that a seller who overcollected the tax is not allowed a refund unless the seller gives the purchaser credit for or a refund of the overcollected tax. States that if the Secretary determines that a seller who overcollected tax is liable for use tax rather than sales tax, or is liable for sales tax rather than use tax, then the seller may apply the overcollected tax to the seller's use tax or sales tax liability, as applicable. Clarifies that the subsection precludes collection of both a sales tax and a use tax on the same transaction. Deletes other language detailing the procedure concerning erroneously collected tax. Makes other conforming and clarifying changes. Applies to liabilities that accrue on or after the act's effective date, are not collectible as of that date, or are the subject of a final agency decision made on or after January 1, 2010.

July 10, 2010

**H 455. SALES TAX CHANGES/STUDY COMPETING SYSTEMS.** Filed 3/5/09. Conference report recommends the following changes to 2nd edition to reconcile matters in controversy. Deletes Section 2 of the act, which allowed the Revenue Law Study Committee to continue its study of local government owned and operated communication systems. Deletes Section 3 of the act, amending GS 105-164.11. Makes a conforming change to the title.

July 28, 2010

**SL 2010-153 (H 455). SALES TAX CHANGES/STUDY COMPETING SYSTEMS. AN ACT TO ALLOW A SALES TAX REFUND TO A JOINT GOVERNMENTAL AGENCY CREATED TO**

*OPERATE A CABLE TELEVISION SYSTEM.* Summarized in *Daily Bulletin* 7/9/10 and 7/10/10.  
Enacted July 22, 2010. Effective July 22, 2010.