

March 9, 2009

H 511. EMS/FIRE DEPT. SALES TAX REFUND. Filed 3/9/09. *TO REENACT THE SALES TAX REFUND FOR CERTAIN VOLUNTEER EMERGENCY RESPONSE PERSONNEL.*

Amends GS 105-164.14(b) to add (1) volunteer fire departments and (2) volunteer emergency medical services squads, which are also exempt from income tax under the Internal Revenue Code, to the list of nonprofit entities that are allowed a semiannual refund of sales and use taxes 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. Effective for purchases made on or after July 1, 2008.

Intro. by Williams.

GS 105

July 2, 2009

SL 2009-233 (H 511). EMS/FIRE DEPT. SALES TAX REFUND. AN ACT TO REENACT THE SALES TAX REFUND FOR CERTAIN VOLUNTEER EMERGENCY RESPONSE PERSONNEL. Summarized in *Daily Bulletin* 3/9/09. Enacted June 30, 2009. Effective July 1, 2008.