

May 25, 2010

S 1430. GOVT. ENTITY SALES TAX REFUND MODIFICATION. Filed 5/25/10. *TO PERMIT MIXED GOVERNMENTAL ENTITIES A SALES AND USE TAX REFUND.*

Amends GS 105-164.14(c) to extend eligibility for the sales and use tax refund under that subsection to joint agencies consisting of any combination of counties, cities, or consolidated city-counties. Effective July 1, 2008, and applicable to sales made on or after that date.

Intro. by Graham.

GS 105