



ADOPTED

NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 1015

AMENDMENT NO. 1
(to be filled in by
Principal Clerk)

H1015-ASV-63 [v.2]

Page 1 of 1


Comm. Sub. [YES]
Amends Title [NO]
First Edition

Date June 7, 2012

Senator Rabon

1 moves to amend the bill on page 2, lines 45-46, by rewriting the lines to read:
2 "SECTION 6. For purchases made on or after July 1, 2012, but before July 1,
3 2013, a company located at a ports facility for waterborne commerce that purchases specialized
4 equipment to be used at the facility to unload or process bulk cargo to make it suitable for
5 delivery to and use by manufacturing facilities is allowed a refund of all local sales and use
6 taxes paid and a portion of State sales and use taxes paid on the purchases as provided in this
7 section. The portion of the State sales and use taxes that may be refunded is equal to the excess
8 of the State sales and use taxes paid over the amount that would have been due had the taxpayer
9 been subject to tax on the eligible property as if it were mill machinery under Article 5F of
10 Chapter 105 of the General Statutes. A request for a refund under this section must be in
11 writing and must include any information and documentation required by the Secretary. A
12 request for a refund under this section must be made on or after July 1, 2013, and is due before
13 January 1, 2014. Refunds applied for after the due date are barred. Taxes for which a refund is
14 allowed under this section are not an overpayment of tax and do not accrue interest as provided
15 in G.S. 105-241.21.

16 SECTION 7. Except as otherwise provided, this act is effective when it becomes
17 law."
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SIGNED 
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED 40-0 FAILED _____ TABLED _____
Sarah Clapp
6.7.12



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