

# ADOPTED



NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
House Bill 14\*

AMENDMENT NO. A2  
(to be filled in by  
Principal Clerk)

H14-ASV-37 [v.1]

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

Date \_\_\_\_\_, 2013

Representative Tine

1 moves to amend the bill on page 38, line 33, by inserting the following new bill section:

2 "SECTION 54.(a) G.S. 105-164.14(b)(2a) reads as rewritten:

3 '(b) Nonprofit Entities and Hospital Drugs. – A nonprofit entity is allowed a semiannual  
4 refund of sales and use taxes paid by it under this Article on direct purchases of tangible  
5 personal property and services, other than electricity, telecommunications service, and ancillary  
6 service, for use in carrying on the work of the nonprofit entity. Sales and use tax liability  
7 indirectly incurred by a nonprofit entity on building materials, supplies, fixtures, and equipment  
8 that become a part of or annexed to any building or structure that is owned or leased by the  
9 nonprofit entity and is being erected, altered, or repaired for use by the nonprofit entity for  
10 carrying on its nonprofit activities is considered a sales or use tax liability incurred on direct  
11 purchases by the nonprofit entity. A request for a refund must be in writing and must include  
12 any information and documentation required by the Secretary. A request for a refund for the  
13 first six months of a calendar year is due the following October 15; a request for a refund for  
14 the second six months of a calendar year is due the following April 15.

15 The refunds allowed under this subsection do not apply to an entity that is owned and  
16 controlled by the United States or to an entity that is owned or controlled by the State and is not  
17 listed in this subsection. A hospital that is not listed in this subsection is allowed a semiannual  
18 refund of sales and use taxes paid by it on medicines and drugs purchased for use in carrying  
19 out its work. The following nonprofit entities are allowed a refund under this subsection:

- 20 ...
- 21 (2a) Volunteer fire departments and volunteer emergency medical services  
22 squads that are An organization that is exempt from income tax under the  
23 Code and is one or more of the following:
- 24 a. A volunteer fire department. Exempt from income tax under the  
25 Code.
  - 26 b. A volunteer emergency medical services squad. Financially  
27 accountable to a city as defined in G.S. 160A-1, a county, or a group  
28 of cities and counties.

29 ...'  
30 SECTION 54.(b) This section is effective July 1, 2013, and applies to purchases  
31 occurring on or after that date."  
32



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SIGNED \_\_\_\_\_  
Amendment Sponsor

SIGNED \_\_\_\_\_  
Committee Chair if Senate Committee Amendment

ADOPTED \_\_\_\_\_ FAILED \_\_\_\_\_ TABLED \_\_\_\_\_

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and vote information, is available in the  
House Principal Clerk's Office**