

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

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SENATE DRS45212-ML-137 (03/10)

Short Title: Joint Agency & Waste Authority/Tax Exemption. (Public)

Sponsors: Senator Sanderson (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT CERTAIN JOINT AGENCIES AND REGIONAL SOLID WASTE  
3 MANAGEMENT AUTHORITIES FROM SALES AND MOTOR FUEL EXCISE  
4 TAXES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-164.14(c)(17) reads as rewritten:

7 "(c) Certain Governmental Entities. – A governmental entity listed in this subsection is  
8 allowed an annual refund of sales and use taxes paid by it under this Article on direct purchases  
9 of tangible personal property and services. Sales and use tax liability indirectly incurred by a  
10 governmental entity on building materials, supplies, fixtures, and equipment that become a part  
11 of or annexed to any building or structure that is owned or leased by the governmental entity  
12 and is being erected, altered, or repaired for use by the governmental entity is considered a  
13 sales or use tax liability incurred on direct purchases by the governmental entity for the purpose  
14 of this subsection. The refund allowed under this subsection does not apply to purchases of  
15 electricity, telecommunications service, ancillary service, piped natural gas, video  
16 programming, or a prepaid meal plan. A request for a refund must be in writing and must  
17 include any information and documentation required by the Secretary. A request for a refund is  
18 due within six months after the end of the governmental entity's fiscal year.

19 This subsection applies only to the following governmental entities:

20 ...

21 (17) A joint agency created by interlocal agreement pursuant to G.S. 160A-462 to  
22 (i) provide fire protection, emergency services, or police protection (ii)  
23 operate a public broadcasting television station.

24 ...."

25 **SECTION 2.** G.S. 105-449.88 reads as rewritten:

26 "§ 105-449.88. Exemptions from the excise tax.

27 The excise tax on motor fuel does not apply to the following:

28 ...

29 (9) Biodiesel that is produced by an individual for use in a private passenger  
30 vehicle registered in that individual's name pursuant to Chapter 20 of the  
31 General Statutes. For the purposes of this subdivision, the term "private  
32 passenger vehicle" has the same meaning as in G.S. 20-4.01.

33 (10) Motor fuel sold to a joint agency created by interlocal agreement pursuant to  
34 G.S. 160A-462 to provide fire protection, emergency services, or police  
35 protection for its use.



1                   (11) Motor fuel sold to a regional solid waste management authority created  
2                                   pursuant to G.S. 153A-421 for its use."

3                   **SECTION 3.** This act becomes effective July 1, 2015, and applies to sales made on  
4 or after that date.