

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015**

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**SENATE BILL 399
PROPOSED COMMITTEE SUBSTITUTE S399-PCS25264-MLf-7**

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

(Public)

Sponsors:

Referred to:

March 25, 2015

A BILL TO BE ENTITLED

AN ACT TO EXEMPT CERTAIN JOINT AGENCIES AND REGIONAL SOLID WASTE MANAGEMENT AUTHORITIES FROM SALES AND MOTOR FUEL EXCISE TAXES AND TO AUTHORIZE THE DIVISION OF MOTOR VEHICLES TO ISSUE PERMANENT REGISTRATION PLATES FOR MOTOR VEHICLES OWNED AND OPERATED BY REGIONAL SOLID WASTE MANAGEMENT AUTHORITIES.

The General Assembly of North Carolina enacts:

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

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

This subsection applies only to the following governmental entities:

...

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

...."

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

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

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

...

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



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

4 (11) Motor fuel sold to a regional solid waste management authority created
5 pursuant to Article 22 of Chapter 153A of the General Statutes for its use."

6 **SECTION 3.** G.S. 20-84(b) is amended by adding a new subdivision to read:

7 "(20) A motor vehicle that is owned and operated by a regional solid waste
8 management authority created pursuant to Article 22 of Chapter 153A of the
9 General Statutes."

10 **SECTION 4.** Sections 1 and 2 of this act become effective July 1, 2015, and apply
11 to sales made on or after that date. The remainder of this act is effective when it becomes law
12 and applies to violations committed on or after that date.