

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 370

Short Title: Safety Equipment Sales Tax Refund.

(Public)

Sponsors: Representatives Weatherly; Buchanan, Carpenter, Culp, Dickson, Grady, Gulley, Hardy, Kiser, Mitchell, Morris, Preston, and Rayfield.

Referred to: Finance.

March 3, 1997

A BILL TO BE ENTITLED

AN ACT TO PROVIDE PARTIAL SALES TAX REFUNDS FOR MANDATED PURCHASES OF WORKER SAFETY EQUIPMENT.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.14 is amended by adding a new subsection to read:

"(g) Mandated Worker Safety Equipment. – A person who purchases mandated worker safety equipment is allowed an annual refund of part of the State sales and use taxes and all of the local sales and use taxes the person paid on the equipment. The amount of a refund allowed by this subsection for State sales and use taxes paid on mandated worker safety equipment is the difference between the amount paid and the amount that would have been paid if the equipment had been subject to State sales and use taxes under G.S. 105-164.4(a)(1d). The annual refund period is the fiscal year of the State. 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 January 1 following the end of the fiscal year for which the refund is claimed. As used in this subsection, the term 'mandated worker safety equipment' means safety equipment that meets all of the following conditions:

(1) Is required to be used by an individual in the individual's trade or occupation by the Occupational Safety and Health Act of North

1 Carolina, Article 16 of Chapter 95 of the General Statutes, or by a
2 federal workplace safety law.

3 (2) Is designed to be worn by or attached to the body of an individual.

4 (3) Is used either to protect the body, head, eyes, face, hands, or feet of an
5 individual or to prevent an individual from drowning, falling, loss of
6 hearing, or inhaling toxic substances."

7 Section 2. G.S. 105-164.14(d) reads as rewritten:

8 "(d) Penalties for Late Applications. – Refunds made pursuant to applications filed
9 after the dates specified in subsections ~~(b) and (e) above~~ (b), (c), and (g) of this section are
10 subject to the following penalties for late filing: applications filed within 30 days after the
11 due date, twenty-five percent (25%); applications filed after 30 days but within six
12 months after the due date, fifty percent (50%). Refunds applied for more than six months
13 after the due date are barred."

14 Section 3. This act becomes effective July 1, 1997, and applies to taxes paid
15 on or after that date.