

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

**SESSION LAW 2010-153
HOUSE BILL 455**

**AN ACT TO ALLOW A SALES TAX REFUND TO A JOINT GOVERNMENTAL
AGENCY CREATED TO OPERATE A CABLE TELEVISION SYSTEM.**

The General Assembly of North Carolina enacts:

SECTION 1. A joint agency created by an interlocal agreement pursuant to G.S. 160A-462 to operate a cable system that provides video programming services is allowed a refund of sales and use tax paid by it on purchases made on or after July 1, 2007, and before June 30, 2010, to the same extent allowed to a city under G.S. 105-164.14(c). Notwithstanding G.S. 105-164.14, the joint agency must make a request for a refund in writing before January 1, 2011.

SECTION 2. This act is effective when it becomes law.
In the General Assembly read three times and ratified this the 10th day of July, 2010.

s/ Walter H. Dalton
President of the Senate

s/ Joe Hackney
Speaker of the House of Representatives

s/ Beverly E. Perdue
Governor

Approved 3:07 p.m. this 22nd day of July, 2010

