GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

H **D**

HOUSE DRH30126-MC-100 (2/20)

Short Title:	EMS/Fire Dept. Sales Tax Refund.	(Public)
Sponsors:	Representative Williams.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO REENACT THE SALES TAX REFUND FOR CERTAIN VOLUNTEER EMERGENCY RESPONSE PERSONNEL.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.14(b) is amended by adding a new subdivision to read:

"(b) Nonprofit Entities and Hospital Drugs. – A nonprofit entity included in the following list is allowed a semiannual refund of sales and use taxes paid by it under this Article on direct purchases of tangible personal property and services, other than electricity, telecommunications service, and ancillary service, for use in carrying on the work of the nonprofit entity:

…

(2a) An organization that is exempt from income tax under the Code and is one of the following:

a. A volunteer fire department.

b. A volunteer emergency medical services squad."

SECTION 2. This act is effective July 1, 2008, and applies to purchases made on or after that date.