

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

SENATE BILL 436  
RATIFIED BILL

AN ACT TO EXTEND THE SALES TAX REFUND ALLOWED TO A JOINT GOVERNMENTAL AGENCY CREATED TO OPERATE A CABLE TELEVISION SYSTEM FOR ONE YEAR.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 1 of S.L. 2010-153 reads as rewritten:

"**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, June 30, 2011,~~ 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, January 1, 2011,~~ for sales and use tax paid on or after July 1, 2007, and before ~~June 30, 2010.~~"

**SECTION 2.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 18<sup>th</sup> day of June, 2011.

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Philip E. Berger  
President Pro Tempore of the Senate

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Thom Tillis  
Speaker of the House of Representatives

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Beverly E. Perdue  
Governor

Approved \_\_\_\_\_m. this \_\_\_\_\_ day of \_\_\_\_\_, 2011

