

NORTH CAROLINA GENERAL ASSEMBLY
1963 SESSION

CHAPTER 1134
SENATE BILL 557

1 AN ACT TO AMEND G.S. 105-164.14 SO AS TO CLARIFY THE REQUIREMENT THAT
2 THE COMMISSIONER OF REVENUE MAKE REFUNDS OF SALES AND USE
3 TAXES TO HOSPITALS AND MEDICAL ACCOMMODATIONS OPERATED BY AN
4 AUTHORITY CREATED UNDER THE HOSPITAL AUTHORITIES LAW.
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6 WHEREAS, under the provisions of Chapter 780, Session Laws of 1943, entitled
7 the "Hospital Authorities Law", hospitals and medical accommodations have been established
8 to care for and protect the health and public welfare; and

9 WHEREAS, said Hospital Authorities Law expressly exempts an authority
10 organized in accordance with the provisions thereof from the payment of any taxes or fees to
11 the State of North Carolina or any subdivisions thereof: Now, therefore,
12

13 The General Assembly of North Carolina do enact:
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15 **Section 1.** G.S. 105-164.14, as the same appears in Volume 2C of the General
16 Statutes, and as heretofore amended by Chapter 169, Session Laws of 1963, is hereby amended
17 further as follows: (A) By amending the first sentence of subsection (b) thereof so that as
18 amended said first sentence shall read as follows:

19 "The Commissioner of Revenue shall make refunds annually to hospitals not operated for
20 profit (including hospitals and medical accommodations operated by an authority created under
21 the Hospital Authorities Law, Article 12 of G.S. 131), educational institutions not operated for
22 profit, churches, orphanages and other charitable or religious institutions and organizations not
23 operated for profit of sales and use taxes paid under this Article by such institutions and
24 organizations on direct purchases of tangible personal property for use in carrying on the work
25 of such institutions or organizations."

26 (B) By changing the period at the end of the third sentence of subsection (b)
27 thereof to a semicolon and adding to such sentence the following:

28 "provided that hospitals and medical accommodations operated by an authority created
29 under the Hospital Authorities Law, Article 12 of G.S. 131, shall not be excluded from the
30 refund provisions contained in this subsection but shall be entitled to the refunds herein
31 provided with respect to all sales and use taxes paid on and after July 1, 1961."

32 (C) By amending the last sentence of subsection (b) thereof so that as amended
33 said last sentence shall read as follows:

34 "In order to receive the refund herein provided for, such institutions and organizations shall
35 file a written request for said refund on or before the fifteenth day of April following the close
36 of each calendar year, except in the case of hospitals and medical accommodations operated
37 under the Hospital Authorities Law, Article 12 of G.S. 131, such request or requests for refund
38 with respect to such taxes paid, directly or indirectly, prior to January 1, 1963, unless
39 heretofore filed, shall be filed before April 15, 1964, and such request or requests for refund
40 shall be substantiated by such proof as the Commissioner of Revenue may require, and no
41 refund shall be made on applications not filed within the time allowed by this Section and in
42 such manner as the Commissioner may otherwise require."
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Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

1 **Sec. 3.** This Act shall be in full force and effect from and after its ratification.
2 In the General Assembly read three times and ratified, this the 24th day of June,
3 1963.