NORTH CAROLINA GENERAL ASSEMBLY
1971 SESSION

CHAPTER 286
SENATE BILL 406

AN ACT TO AMEND G.S. 105-164.14 TO ENABLE CERTAIN HOSPITALS, EDUCATIONAL INSTITUTIONS AND OTHER CHARITABLE AND RELIGIOUS INSTITUTIONS TO FILE CLAIMS FOR REFUND SEMIANNUALLY.

The General Assembly of North Carolina do enact:

Section 1. G S 105-164.14 is amended by: (a) deleting the word "annually" in the first sentence of subsection (b) and substituting in lieu thereof the word "semiannually", (b) deleting the last sentence of subsection (b) and substituting in lieu thereof the following two sentences: "In order to receive the refunds herein provided for, such institutions and organizations shall file a written request for refund covering the first six months of the calendar year on or before the fifteenth day of October next following the close of said period, and shall file a written request for refund covering the second six months of the calendar year on or before the fifteenth day of April next following the close of that period. Such requests for refund shall be substantiated by such proof as the Commissioner of Revenue may require, and no refund shall be made on applications not filed within the time allowed by this section and in such manner as the Commissioner may require."

Sec. 2. This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 4th day of May, 1971.