

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

**SESSION LAW 2009-233  
HOUSE BILL 511**

**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.

In the General Assembly read three times and ratified this the 24<sup>th</sup> day of June, 2009.

s/ Walter H. Dalton  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

s/ Beverly E. Perdue  
Governor

Approved 5:58 p.m. this 30<sup>th</sup> day of June, 2009

