

17 NCAC 07B .1704 GOVERNMENTAL ENTITIES NOT ELIGIBLE FOR REFUNDS

G.S. 105-164.14(c) lists the governmental entities eligible for annual refunds of sales and use tax paid on certain direct purchases. A governmental entity not listed in that subsection is not eligible for an annual refund. The governmental entities that are not eligible for an annual refund include the following:

- (1) An alcoholic beverage control board.
- (2) A community college established under G.S. 115D.
- (3) A drainage district.
- (4) A housing authority.

*History Note: Authority G.S. 105-164.4; 105-164.6; 105-164.14; 105-262; 105-264;
Eff. February 1, 1976;
Amended Eff. April 1, 1999; October 1, 1993; May 1, 1990; July 5, 1980;
Readopted Eff. January 1, 2024.*