

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

S

D

SENATE DRS75513-MC-9 (5/4)

Short Title: Modular Home Sales Tax Rebate.

(Public)

Sponsors: Senator Hoyle.

Referred to:

1 A BILL TO BE ENTITLED

2 AN ACT TO CREATE A REBATE FOR SALES TAXES PAID BY CERTAIN
3 MODULAR HOMES MANUFACTURERS OR SELLERS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Chapter 105 of the General Statutes is amended by adding a
6 new section to read:

7 "**§ 105-164.14A. Certain rebates authorized.**

8 A modular home seller that purchases tangible personal property in another state and
9 incorporates that property into a modular home that is sold at retail in this State is
10 allowed an annual rebate of the sales and use taxes paid on that property to the other
11 state. The amount of the rebate may not exceed the amount of tax paid on the sale of the
12 modular home under G.S. 105-164.4.

13 A request for a rebate shall be in writing and shall include any information and
14 documentation required by the Secretary. A request for a rebate is due within six
15 months after the end of the applicant's fiscal year."

16 **SECTION 2.** This act becomes effective July 1, 2006, and applies to
17 purchases made on or after that date.