

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

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**HOUSE DRH60004-MC-32B\* (02/01)**

Short Title:   Tech Corr: Eligibility of Indust Facilities. (Public)

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Sponsors:   Representatives T. Moore, Hager, and Hastings (Primary Sponsors).

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Referred to:

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1                                   A BILL TO BE ENTITLED  
2 AN ACT TO MAKE A TECHNICAL CORRECTION TO THE INDUSTRIAL FACILITIES  
3 SALES TAX REFUND.

4 The General Assembly of North Carolina enacts:

5       **SECTION 1.(a)** G.S. 105-164.14B(a) reads as rewritten:

6       "(a)   Definitions. – The following definitions apply in this section:

7           ...

8       (12)   Owner. – The term includes a lessee under a lease-purchase contract.

9       (13)   Paper-from-pulp manufacturing. – An industry primarily engaged in  
10           manufacturing or converting paper, other than newsprint or uncoated  
11           groundwood paper, from pulp or pulp products, or in converting purchased  
12           sanitary paper stock or wadding into sanitary paper products.

13           ...

14       (21)   Reserved.

15       (22)   Turbine manufacturing. – An industry primarily engaged in manufacturing  
16           turbines or complete turbine generator set units, such as steam, hydraulic,  
17           gas, and wind. The term does not include the manufacturing of aircraft  
18           turbines."

19       **SECTION 1.(b)** G.S. 105-164.14B(b)(1) reads as rewritten:

20       "(1)   Business requirement. – The facility is primarily engaged in one or more of  
21           the following:

22           a.    Air courier services.

23           b.    Aircraft manufacturing.

24           c.    Bioprocessing.

25           d.    Financial services, securities operations, and related systems  
26           development.

27           e.    Motor vehicle manufacturing.

28           f.    Paper-from-pulp manufacturing.

29           g.    Pharmaceutical and medicine manufacturing and distribution of  
30           pharmaceuticals and medicines.

31           g-h.   Semiconductor manufacturing.

32           h-i.   Solar electricity generating materials manufacturing.

33           j.    Turbine manufacturing."

34       **SECTION 2.** This act becomes effective July 1, 2010, and applies to sales made on  
35 or after that date.

