



**Sales and Use Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov**

**IMPORTANT NOTICE:
CERTAIN JOINT AGENCIES CREATED TO PROVIDE
FIRE PROTECTION, EMERGENCY SERVICES, OR POLICE PROTECTION**

A joint agency created by interlocal agreement pursuant to N.C. Gen. Stat. § 160A-462 to provide fire protection, emergency services, or police protection is allowed an annual refund of certain sales and use taxes effective July 1, 2015 paid on purchases of tangible personal property or certain services made on or after July 1, 2015.

A qualifying agency is allowed a refund of sales and use tax paid on direct purchases of tangible personal property and certain services. Sales and use tax liability indirectly incurred by the agency on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the agency and is being erected, altered, or repaired for use by the agency is considered a sales or use tax liability incurred on direct purchases by the agency.

The refund allowed under N.C. Gen. Stat. § 105-164.14(c)(17) for a qualifying agency does not apply to sales and use tax paid on purchases of digital property, electricity, telecommunications service, ancillary service, piped natural gas, video programming, or a prepaid meal plan.

Refund Procedures

To request a refund of sales and use tax, the qualifying agency must file [Form E-585, Nonprofit and Governmental Entity Claim for Refund State, County, and Transit Sales and Use Taxes](#), and include any documentation required by the Secretary. A refund claim permitted under N.C. Gen. Stat. § 105-164.14(c)(17) is due to be filed on an annual basis within six months after the end of the agency's fiscal year. Refunds applied for more than three years after the due date are barred.

A governmental entity refund account identification number issued by the Department to a qualifying agency is a nine digit number and begins with the numeral 73. An agency that files an initial Form E-585 should leave the account identification number blank and fill in the circle for a governmental entity.

Assistance

General questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

To the extent that there is any change in statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding sales and use tax issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.