52.229-2 North Carolina State and Local Sales and Use Tax.

As prescribed in 29.401-2 , insert the following clause in *solicitations* and contracts for *construction* to be performed in North Carolina:

North Carolina State and Local Sales and Use Tax (Apr 1984)

(a) "Materials," as used in this clause, means building materials, *supplies*, fixtures, and equipment that become a part of or are annexed to any building or structure erected, altered, or repaired under this contract.

(b) If this is a fixed-price contract, the contract price includes North Carolina State and local sales and use taxes to be paid on materials, notwithstanding any other provision of this contract. If this is a cost-reimbursement contract, any North Carolina State and local sales and use taxes paid by the Contractor on materials *shall* constitute an allowable cost under this contract.

(c) At the time specified in paragraph (d) of this section, the Contractor *shall* furnish the *Contracting Officer* certified statements setting forth the cost of the materials purchased from each vendor and the amount of North Carolina State and local sales and use taxes paid. In the event the Contractor makes several purchases from the same vendor, the certified statement *shall* indicate the *invoice* numbers, the inclusive dates of the *invoices*, the total amount of the *invoices*, and the North Carolina State and local sales and use taxes paid. The statement *shall* also include the cost of any tangible *personal property* withdrawn from the Contractor's warehouse stock and the amount of North Carolina State and local sales or use tax paid on this property by the Contractor. Any local sales or use taxes included in the Contractor's statements *must* be shown separately from the State sales or use taxes. The Contractor *shall* furnish any additional information the Commissioner of Revenue of the State of North Carolina *may* require to substantiate a refund *claim* for sales or use taxes. The Contractor *shall* also obtain and furnish to the *Contracting Officer* similar certified statements by its subcontractors.

(d) If this contract is completed before the next October 1, the certified statements to be furnished pursuant to paragraph (c) of this clause *shall* be submitted within 60 days after completion. If this contract is not completed before the next October 1, the certified statements *shall* be submitted on or before November 30 of eachyear and *shall* cover taxes paid during the 12-month period that ended the preceding September 30.

(e) The certified statements to be furnished pursuant to paragraph (c) of this clause *shall* be in the following form:

I hereby certify that during the period _____ to _____ [*insert dates*], ____ [*insert name of Contractor or subcontractor*] paid North Carolina State and local sales and use taxes aggregating $_____ (State) and $_____ (local), with respect to building materials, *supplies*, fixtures, and equipment that have become a part of or annexed to a building or structure erected, altered, or repaired by _____ [*insert name of Contractor or subcontractor*] for the *United States* of America, and that the vendors from whom the property was purchased, the dates and numbers of the *invoices* covering the purchases, the total amount of the *invoices* of each vendor, the North Carolina State and local sales and use taxes paid on the property (shown separately), and the cost of property withdrawn from warehouse stock and North Carolina State and local sales or use taxes paid on this property are as

set forth in the attachments.

(End of clause)

Alternate I (Apr 1984). If the requirement is for vessel repair to be performed in North Carolina, substitute the following paragraph (a) for paragraph (a) of the basic clause:

(a) "Materials," as used in this clause, means materials, *supplies*, fixtures, and equipment that become a part of or are annexed to any vessel altered or repaired under this contract.

Parent topic: 52.229 [Reserved]