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GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

[OMB Control No. 9000-0059; Docket No. 2024-0053; Sequence No. 16]

Submission for OMB Review; North Carolina Sales Tax Certification

AGENCY: Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

ACTION: Notice.

SUMMARY: Under the provisions of the Paperwork Reduction Act, the Regulatory Secretariat Division has submitted to the Office of Management and Budget (OMB) a request to review and approve an extension of a previously approved information collection requirement regarding North Carolina sales tax certification.

DATES: Submit comments on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*.]**

ADDRESSES: Written comments and recommendations for this information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: *FARPolicy@gsa.gov* or

call 202-969-4075.

SUPPLEMENTARY INFORMATION:

A. OMB control number, Title, and any Associated Form(s):

9000-0059, North Carolina Sales Tax Certification.

B. Need and Uses

This clearance covers the information that contractors must submit to comply with the requirements of the Federal Acquisition Regulation clause at 52.229-2, North Carolina State and Local Sales and Use Tax. This clause requires contractors for construction or vessel repair to be performed in North Carolina to provide certified statements of the cost of the property purchased from each vendor and the amount of sales or use taxes paid. The North Carolina Sales and Use Tax Act authorizes counties and incorporated cities and towns, to obtain each year from the Commissioner of Revenue of the State of North Carolina, a refund of sales and use taxes indirectly paid on building materials, supplies, fixtures, and equipment that become a part of or are annexed to any building or structure in North Carolina. However, to substantiate a refund claim for sales or use taxes paid on purchases of building materials, supplies, fixtures, or equipment by a contractor, the Government must secure from the contractor certified statements setting forth the cost of the property purchased from each vendor and the amount of sales or use taxes paid. Similar

certified statements by subcontractors must be obtained by the general contractor and furnished to the Government.

The Government will use the information as evidence to establish exemption from State and local taxes.

C. Annual Burden

Respondents: 182.

Total Annual Responses: 182.

Total Burden Hours: 227.5.

D. Public Comment

A 60-day notice was published in the *Federal Register* at 89 FR 92126, on November 21, 2024. No comments were received.

Obtaining Copies: Requesters may obtain a copy of the information collection documents from the GSA Regulatory Secretariat Division by calling 202-501-4755 or emailing GSARegSec@gsa.gov. Please cite OMB Control No. 9000-0059, North Carolina Sales Tax Certification.

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BILLING CODE: 6820-EP

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