

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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SENATE DRS55353-LY-157 (3/8)

Short Title: Sales Tax Refund - Aircraft Manufacturers.

(Public)

Sponsors: Senator Hoyle.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXPAND THE SALES AND USE TAX REFUND FOR CERTAIN  
AIRCRAFT MANUFACTURERS TO INCLUDE CERTAIN MANUFACTURERS  
OF AIRCRAFT COMPONENT PARTS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.14(j)(3)b. reads as rewritten:

"(3) Industries. – This subsection applies to the following industries:

...

b. Aircraft manufacturing. Aircraft manufacturing means the manufacturing or assembling of complete aircraft, aircraft or of aircraft engines, blifks, fuselage sections, flight decks, flight deck systems or components, wings, fuselage fairings, fins, moving leading and trailing wing edges, wing boxes, nose sections, tailplanes, passenger doors, nacelles, thrust reversers, landing gear, braking systems, or any combination thereof."

**SECTION 2.** This act becomes effective July 1, 2007, and applies to purchases made on or after that date.