

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE DRS35132-MC-131 (3/4)

Short Title: Expand Aircraft Parts Sales Tax Exemption.

(Public)

Sponsors: Senator Vaughan.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR COMPONENT PARTS AND
3 LUBRICANTS FOR AIRCRAFT.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.13(45a) reads as rewritten:

6 "The sale at retail and the use, storage, or consumption in this State of the following
7 tangible personal property and services are specifically exempted from the tax imposed by this
8 Article:

9 ...

10 (45a) Sales to an interstate air business of tangible personal property that becomes
11 a component part of or is dispensed as a lubricant into ~~commercial~~-aircraft
12 during its maintenance, repair, or overhaul. ~~For the purpose of this~~
13 ~~subdivision, commercial aircraft includes only aircraft that has a certified~~
14 ~~maximum take-off weight of more than 12,500 pounds and is regularly used~~
15 ~~to carry for compensation passengers, commercial freight, or individually~~
16 ~~addressed letters and packages.~~

17"

18 **SECTION 2.** This act becomes effective July 1, 2009, and applies to sales made on
19 or after that date.



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