

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

FILED SENATE
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PRINCIPAL CLERK

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SENATE DRS45013-MC-41 (02/13)

Short Title: Expand Aviation Sales Tax Exemption. (Public)

Sponsors: Senator Gunn (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR REPAIR PARTS AND
3 ACCESSORIES SOLD TO AN INTERSTATE AIR BUSINESS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-164.3(16) reads as rewritten:

6 "§ 105-164.3. Definitions.

7 The following definitions apply in this Article:

8 ...

9 (16) Interstate passenger air carrier. – A person whose primary business is
10 scheduled passenger air transportation, as defined in the North American
11 Industry Classification System adopted by the United States Office of
12 Management and Budget, in interstate ~~commerce~~ commerce or whose
13 primary business is to carry passengers for hire, pursuant to a license issued
14 under Part 135 of Title 14 of the Code of Federal Regulations (e-CFR,
15 January 10, 2012) by the Federal Aviation Administration, in interstate
16 commerce.

17"

18 SECTION 2. This act becomes effective March 1, 2005, and applies to purchases
19 made on or after that date. An interstate passenger air carrier that paid tax on tangible personal
20 property imposed by Article 5 of Chapter 105 of the General Statutes may apply to the
21 Department of Revenue for a refund of any excess tax paid to the extent the refund is the result
22 of the change in the law enacted by this section. A request for a refund must be made on or
23 before January 1, 2016. A request for refund received after that date is barred. This act does not
24 affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute
25 amended or repealed by this act before the effective date of its amendment or repeal; nor does it
26 affect the right to any refund or credit of a tax that accrued under the amended or repealed
27 statute before the effective date of its amendment or repeal.

