

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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SENATE DRS75272-LC-177B (1/15)

Short Title: Aerial Survey Data Sales Tax. (Public)

Sponsors: Senator Kerr.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXEMPT CERTAIN AERIAL SURVEYING PHOTOGRAPHY
PRODUCTS FROM SALES AND USE TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13 is amended by adding a new subdivision to
read:

"§ 105-164.13. Retail sales and use tax.

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

...

(53) Sales to a professional land surveyor of tangible personal
property on which custom aerial survey data is stored in digital
form or is depicted in graphic form. Data is custom if it was
created to the specifications of the professional land surveyor
purchasing the property. A professional land surveyor is a
person licensed as a surveyor under Chapter 89C of the General
Statutes."

SECTION 2. This act becomes effective July 1, 2004, and applies to sales
made on or after that date.