

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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SENATE BILL 1057*

Short Title: Sales Tax Incentives for Certain Plane Parts. (Public)

Sponsors: Senators Dorsett; and Vaughan.

Referred to: Finance.

March 31, 2009

1 A BILL TO BE ENTITLED
2 AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR AIRCRAFT LUBRICANTS,
3 AIRCRAFT REPAIR PARTS, AIRCRAFT ACCESSORIES, AND AIRCRAFT
4 SIMULATORS.

5 The General Assembly of North Carolina enacts:

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

7 "(45) Sales of the following ~~items to an interstate passenger air carrier for use at its~~
8 ~~hub:~~ items:

9 a. Aircraft lubricants, aircraft repair parts, and aircraft accessories.

10 b. Aircraft ~~simulators for flight crew training:~~ simulators."

11 **SECTION 2.** G.S. 105-164.13(45a) is repealed.

12 **SECTION 3.** G.S. 105-164.13(45b) reads as rewritten:

13 "(45b) Sales of the following items to an interstate air courier for use at its hub:

14 a. ~~Aircraft lubricants, aircraft repair parts, and aircraft accessories.~~

15 b. ~~Materials:~~ materials handling equipment, racking systems, and related
16 parts and accessories for the storage or handling and movement of
17 tangible personal property at an airport or in a warehouse or
18 distribution facility."

19 **SECTION 4.** This act becomes effective July 1, 2009, and applies to sales made on
20 or after that date.

