

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH50268-MC-6 (11/18)

Short Title: Sales Tax Incentives for Certain Plane Parts.

(Public)

Sponsors: Representative Jeffus.

Referred to:

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11 **SECTION 2.** G.S. 105-164.13(45a) is repealed.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

