

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE BILL 1057\*  
Finance Committee Substitute Adopted 7/22/09  
House Committee Substitute Favorable 7/30/09

Short Title: Sales Tax Incentives for Flight Simulators. (Public)

Sponsors:

Referred to:

March 31, 2009

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR AIRCRAFT SIMULATORS.  
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-164.13 reads as rewritten:

5 "**§ 105-164.13. Retail sales and use tax.**

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

8 ...

9 (45) Sales of ~~the following items—aircraft lubricants, aircraft repair parts, and~~  
10 aircraft accessories to an interstate passenger air carrier for use at its  
11 hub:hub.

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

13 b. ~~Aircraft simulators for flight crew training.~~

14 ...

15 (45c) Sales of aircraft simulators to a company for flight crew training and  
16 maintenance training.

17 ...."

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

