

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

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**SENATE BILL 753**

Short Title: Tax Boat & Aircraft Sales at General Rate. (Public)

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Sponsors: Senator Mansfield.

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Referred to: Finance.

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April 20, 2011

1 A BILL TO BE ENTITLED  
2 AN ACT TO ELIMINATE THE CAP ON AND SPECIAL THREE PERCENT SALES TAX  
3 RATE APPLIED TO THE SALES PRICE OF AN AIRCRAFT OR BOAT SOLD AT  
4 RETAIL AND IMPOSE THE GENERAL RATE OF TAX ON THOSE SALES.  
5 The General Assembly of North Carolina enacts:  
6 **SECTION 1.** G.S. 105-164.4(a)(1b) is repealed.  
7 **SECTION 2.** This act becomes effective July 1, 2011, and applies to sales made on  
8 or after that date.

