

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

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SENATE BILL 913

Short Title: Expand Aviation Sales Tax Exemption. (Public)

Sponsors: Senator Gunn (Primary Sponsor).

Referred to: Finance.

May 30, 2012

1 A BILL TO BE ENTITLED
2 AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR REPAIR PARTS AND
3 ACCESSORIES SOLD TO AN INTERSTATE AIR BUSINESS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.3(16) reads as rewritten:

6 "**§ 105-164.3. Definitions.**

7 The following definitions apply in this Article:

8 ...

9 (16) Interstate passenger air carrier. – A person whose primary business is
10 scheduled passenger air transportation, as defined in the North American
11 Industry Classification System adopted by the United States Office of
12 Management and Budget, in interstate ~~commerce~~ commerce or whose
13 primary business is to carry passengers for hire, pursuant to a license issued
14 under Part 135 of Title 14 of the Code of Federal Regulations (e-CFR,
15 January 10, 2012) by the Federal Aviation Administration, in interstate
16 commerce.

17"

18 **SECTION 2.** This act becomes effective July 1, 2012, and applies to purchases
19 made on or after that date.

