

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

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HOUSE BILL 1046  
Committee Substitute Favorable 6/7/22

Short Title: Expand Aviation Sales Tax Exemption.

(Public)

Sponsors:

Referred to:

May 26, 2022

1 A BILL TO BE ENTITLED  
2 AN ACT TO BROADEN THE SALES AND USE TAX EXEMPTION FOR PARTS AND  
3 ACCESSORIES USED IN THE REPAIR OR MAINTENANCE OF AIRCRAFT WITH A  
4 MAXIMUM TAKE-OFF WEIGHT OF TWO THOUSAND POUNDS AND ABOVE.

5 The General Assembly of North Carolina enacts:

6 SECTION 1. G.S. 105-164.3(197) reads as rewritten:

7 "(197) Qualified aircraft. – An aircraft with a maximum take-off weight of ~~more than~~  
8 ~~9,000 pounds but not in excess of 15,000 pounds.~~ 2,000 pounds and above."

9 SECTION 2. G.S. 105-164.13(61a)m. reads as rewritten:

10 "m. Any of the following:

11 1. A qualified aircraft.

12 2. A qualified jet engine.

13 3. ~~An aircraft with a gross take-off weight of more than 2,000~~  
14 ~~pounds.~~"

15 SECTION 3. This act becomes effective July 1, 2022, and applies to sales occurring  
16 on or after that date.

