

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

**SESSION LAW 2009-511  
SENATE BILL 1057**

AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR AIRCRAFT SIMULATORS.

The General Assembly of North Carolina enacts:

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

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

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

- ...
- (45) Sales of ~~the following items~~ aircraft lubricants, aircraft repair parts, and aircraft accessories to an interstate passenger air carrier for use at its ~~hub~~ hub.
- a. ~~Aircraft lubricants, aircraft repair parts, and aircraft accessories.~~
- b. ~~Aircraft simulators for flight crew training.~~
- ...
- (45c) Sales of aircraft simulators to a company for flight crew training and maintenance training.
- ...."

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

In the General Assembly read three times and ratified this the 11<sup>th</sup> day of August, 2009.

s/ Walter H. Dalton  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

s/ Beverly E. Perdue  
Governor

Approved 3:23 p.m. this 26<sup>th</sup> day of August, 2009

