

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS85460-MC-293 (05/14)

Short Title: Air Carrier Sales Tax Refund. (Public)

Sponsors: Senator Clodfelter.

Referred to:

1 A BILL TO BE ENTITLED

2 AN ACT TO EXTEND THE SUNSET FOR THE SALES TAX REFUND FOR
3 SALES AND USE TAXES PAID BY AN INTERSTATE PASSENGER AIR
4 CARRIER.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-164.14(a1) reads as rewritten:

7 "(a1) Passenger Plane Maximum. – An interstate passenger air carrier is allowed a
8 refund of the net amount of sales and use tax paid by it in this State on fuel during a
9 calendar year in excess of two million five hundred thousand dollars (\$2,500,000). The
10 "net amount of sales and use tax paid" is the amount paid less the refund allowed under
11 subsection (a) of this section. A request for a refund must be in writing and must include
12 any information and documentation the Secretary requires. A request for a refund is due
13 within six months after the end of the calendar year for which the refund is claimed. The
14 refund allowed by this subsection is in addition to the refund allowed in subsection (a)
15 of this section. This subsection is repealed for purchases made on or after January 1,
16 ~~2009-2011.~~"

17 **SECTION 2.** This act is effective when it becomes law.