

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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SENATE DRS55276-MC~~x~~-104 (03/04)

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

Sponsors: Senator Mansfield.

Referred to:

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6 **SECTION 1.** G.S. 105-164.4(a)(1b) is repealed.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.



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