

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

FILED SENATE  
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S.B. 913  
PRINCIPAL CLERK

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SENATE DRS65111-RB-15 (11/22)

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

Sponsors: Senator Gunn (Primary Sponsor).

Referred to:

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.

