

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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SENATE DRS85032-MC-59 (02/13)

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 March 1, 2005, and applies to purchases  
19 made on or after that date. An interstate passenger air carrier that paid tax on tangible personal  
20 property imposed by Article 5 of Chapter 105 of the General Statutes may apply to the  
21 Department of Revenue for a refund of any excess tax paid to the extent the refund is the result  
22 of the change in the law enacted by this section. A request for a refund must be made on or  
23 before January 1, 2014. A request for refund received after that date is barred. This act does not  
24 affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute  
25 amended or repealed by this act before the effective date of its amendment or repeal; nor does it  
26 affect the right to any refund or credit of a tax that accrued under the amended or repealed  
27 statute before the effective date of its amendment or repeal.

