

May 28, 2008

**S 2113. AIR CARRIER SALES TAX REFUND.** Filed 5/27/08. *TO EXTEND THE SUNSET FOR THE SALES TAX REFUND FOR SALES AND USE TAXES PAID BY AN INTERSTATE PASSENGER AIR CARRIER.*

Amends GS 105-164.14(a1) with regards to purchases of fuel by an interstate passenger air carrier (air carrier) to extend the sunset date for the sales tax refund allowed an air carrier on the net amount of sales and use tax paid on fuel during a calendar year that exceeds \$2.5 million. Provides that the section is repealed for purchases made on or after January 1, 2011 (was, January 1, 2009).

**Intro. by Clodfelter.**

GS 105

June 12, 2008

**S 2113. AIR CARRIER/REDUCE TAX ON HOME HEATING FUEL (NEW).** Filed 5/27/08. Senate committee substitute makes the following changes to 1st edition. Effective October 1, 2008, amends GS 105-164.4(a) by adding a new subdivision to set the state sales tax rate on home heating fuel at 1%. Makes conforming changes to GS 105-467(a) and section 4 of SL 1967-1096, as amended. Makes a conforming change to title. Amends effective date for the changes to GS 105-164.4(a), GS 105-467(a), and SL 1967-1096 to clarify that the changes apply to sales made on or after the October 1, 2008, effective date.