

March 27, 2009

S 1057. SALES TAX INCENTIVES FOR CERTAIN PLANE PARTS. Filed 3/26/09. *TO EXPAND THE SALES TAX EXEMPTION FOR AIRCRAFT LUBRICANTS, AIRCRAFT REPAIR PARTS, AIRCRAFT ACCESSORIES, AND AIRCRAFT SIMULATORS.*

Amends GS 105-164.13(45) and (45b) to provide that *all* sales of aircraft lubricants, repair parts and accessories are exempt from sales tax instead of only those sold to airlines for use at hubs, and to exempt *all* aircraft simulators instead of only those sold to interstate air passenger carriers for use at hubs. Repeals GS 105-164.13(45a), which exempts certain tangible personal property sold to an interstate air business that is used as a component part for lubricants used in commercial airplane maintenance or repair. Effective July 1, 2009, for sales made on or after that date.

Intro. by Dorsett.

GS 105

July 22, 2009

S 1057. SALES TAX INCENTIVES FOR FLIGHT SIMULATORS (NEW). Filed 3/26/09. Senate committee substitute makes the following changes to 1st edition. Enacts new GS 105-164.13(45c) to exempt sales of aircraft simulators from the retail sales and use tax [was, deleted in subsection (45) that the existing exemption for aircraft simulators was limited to sales of aircraft simulators for flight crew training to interstate passenger air carrier for use at its hub]. Restores in GS 105-164.13(45) that the exemption for aircraft lubricants, aircraft repair parts, and aircraft accessories is limited to sales to an interstate passenger air carrier for use at its hub. Also makes a conforming change. Deletes the repeal of GS 105-164.13(45a) (exemption for sales to an interstate air business of tangible personal property that becomes a component part of or is dispensed as a lubricant into commercial aircraft during its maintenance, repair, or overhaul) and the amendment to GS 105-164.13(45b).

Changes the effective date to October 1, 2009 (was, July 1, 2009).

Changes the title to *AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR AIRCRAFT SIMULATORS.*

July 30, 2009

S 1057. SALES TAX INCENTIVES FOR FLIGHT SIMULATORS. Filed 3/26/09. House committee substitute makes the following changes to 2nd edition. Amends GS 105-164.13 to clarify that the exemption of sales of aircraft simulators from sales tax applies when the sale of the simulator is to a company for flight crew training and maintenance training.

September 1, 2009

SL 2009-511 (S 1057). SALES TAX INCENTIVES FOR FLIGHT SIMULATORS. AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR AIRCRAFT SIMULATORS. Summarized in *Daily Bulletin* 3/27/09, 7/22/09, and 7/30/09. Enacted August 26, 2009. Effective October 1, 2009.