

March 11, 2009

**S 541. EXPAND AIRCRAFT PARTS SALES TAX EXEMPTION.** Filed 3/11/09. *TO EXPAND THE SALES TAX EXEMPTION FOR COMPONENT PARTS AND LUBRICANTS FOR AIRCRAFT.*

Amends GS 105-164.13(45a) to expand the exemption from the retail sales and use tax for sales to an interstate air business of tangible personal property that becomes a component part of or is dispensed as a lubricant into aircraft (was, limited to commercial aircraft) during its maintenance, repair, or overhaul. Makes a conforming deletion by removing the definition for *commercial aircraft*. Effective for sales made on or after July 1, 2009.

**Intro. by Vaughan.**

GS 105