

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE BILL 1057*
Finance Committee Substitute Adopted 7/22/09
PROPOSED HOUSE COMMITTEE SUBSTITUTE S1057-PCS75303-TD-77

Short Title: Sales Tax Incentives for Flight Simulators. (Public)

Sponsors:

Referred to:

March 31, 2009

1 A BILL TO BE ENTITLED
2 AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR AIRCRAFT SIMULATORS.

3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-164.13 reads as rewritten:

5 "**§ 105-164.13. Retail sales and use tax.**

6 The sale at retail and the use, storage, or consumption in this State of the following tangible
7 personal property and services are specifically exempted from the tax imposed by this Article:

8 ...

9 (45) Sales of ~~the following items~~ aircraft lubricants, aircraft repair parts, and
10 aircraft accessories to an interstate passenger air carrier for use at its
11 ~~hub~~ hub.

12 a. ~~Aircraft lubricants, aircraft repair parts, and aircraft accessories.~~

13 b. ~~Aircraft simulators for flight crew training.~~

14 ...

15 (45c) Sales of aircraft simulators to a company for flight crew training and
16 maintenance training.

17"

18 **SECTION 2.** This act becomes effective October 1, 2009, and applies to sales
19 made on or after that date.



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