

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE DRS35026-MC-51 (02/12)

Short Title: Air Carrier Fuel Tax Exemption. (Public)

Sponsors: Senator Rabon (Primary Sponsor).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE PARITY FOR INTERSTATE AIR COURIERS AND INTERSTATE PASSENGER AIR CARRIERS WITH RESPECT TO THE APPLICATION OF THE SALES AND USE TAX TO PURCHASES OF FUEL AND THE APPLICATION OF THESE TAXES TO BUSINESS INPUTS FOR OTHER INDUSTRIES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

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

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

...

(11a) Sales of diesel fuel to railroad companies for use in rolling stock other than motor vehicles. The definitions in G.S. 105-333 apply in this subdivision.

(11b) Sales of fuel to an interstate air courier or an interstate passenger air carrier.

...."

SECTION 2. This act becomes effective July 1, 2015, and applies to sales made on or after that date.

