

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

**H.B. 1002**  
**May 19, 2022**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH40700-Nif-16

Short Title: Expansion of Aviation Sales Tax Exemption. (Public)

Sponsors: Representative Clemmons.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO BROADEN THE SALES AND USE TAX EXEMPTION ON AVIATION PARTS  
3 AND ACCESSORIES USED FOR THE REPAIR OR MAINTENANCE OF AIRCRAFT  
4 AND RELATED SERVICE CONTRACTS TO ALL AIRCRAFT WITH A MAXIMUM  
5 TAKE-OFF WEIGHT OF TWO THOUSAND POUNDS AND ABOVE.  
6 The General Assembly of North Carolina enacts:  
7 **SECTION 1.** G.S. 105-164.3(197) reads as rewritten:  
8 "(197) Qualified aircraft. – An aircraft with a maximum take-off weight of more than  
9 ~~9,000 pounds but not in excess of 15,000 pounds.~~2,000 pounds."  
10 **SECTION 2.** This act becomes effective July 1, 2022, and applies to sales occurring  
11 on or after that date.



\* DRH40700-NIF-16 \*