GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

H **D**

HOUSE BILL 1046
PROPOSED COMMITTEE SUBSTITUTE H1046-PCS40792-SVf-35

Short Title: Expand Aviation Sales Tax Exemption. (Public)

Sponsors:

Referred to:

May 26, 2022

A BILL TO BE ENTITLED

AN ACT TO BROADEN THE SALES AND USE TAX EXEMPTION FOR PARTS AND ACCESSORIES USED IN THE REPAIR OR MAINTENANCE OF AIRCRAFT WITH A MAXIMUM TAKE-OFF WEIGHT OF TWO THOUSAND POUNDS AND ABOVE.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.3(197) reads as rewritten:

"(197) Qualified aircraft. – An aircraft with a maximum take-off weight of ~~more than 9,000 pounds but not in excess of 15,000 pounds.~~2,000 pounds and above."

SECTION 2. G.S. 105-164.13(61a)m. reads as rewritten:

"m. Any of the following:

1. A qualified aircraft.
2. A qualified jet engine.
~~3. An aircraft with a gross take-off weight of more than 2,000 pounds.~~"

SECTION 3. This act becomes effective July 1, 2022, and applies to sales occurring on or after that date.