

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

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**SENATE BILL 541**

Short Title: Expand Aircraft Parts Sales Tax Exemption. (Public)

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Sponsors: Senators Vaughan; Berger of Rockingham, Bingham, and Dorsett.

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Referred to: Finance.

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March 12, 2009

A BILL TO BE ENTITLED

1 AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR COMPONENT PARTS AND  
2 LUBRICANTS FOR AIRCRAFT.  
3

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.13(45a) reads as rewritten:

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

9 ...

10 (45a) Sales to an interstate air business of tangible personal property that becomes  
11 a component part of or is dispensed as a lubricant into ~~commercial~~-aircraft  
12 during its maintenance, repair, or overhaul. ~~For the purpose of this~~  
13 ~~subdivision, commercial aircraft includes only aircraft that has a certified~~  
14 ~~maximum take-off weight of more than 12,500 pounds and is regularly used~~  
15 ~~to carry for compensation passengers, commercial freight, or individually~~  
16 ~~addressed letters and packages.~~

17 ...."

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

