GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE BILL 23

Short Title:	Expand Aviation Sales Tax Exemption.	(Public)
Sponsors:	Senators Gunn (Primary Sponsor); and Pate.	
Referred to:	Rules and Operations of the Senate.	

February 4, 2015

A BILL TO BE ENTITLED

AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR REPAIR PARTS AND ACCESSORIES SOLD TO AN INTERSTATE AIR BUSINESS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.3(16) reads as rewritten:

"**§ 105-164.3. Definitions.**

The following definitions apply in this Article:

…

(16) Interstate passenger air carrier. – A person whose primary business is scheduled passenger air transportation, as defined in the North American Industry Classification System adopted by the United States Office of Management and Budget, in interstate ~~commerce.~~commerce or whose primary business is to carry passengers for hire, pursuant to a license issued under Part 135 of Title 14 of the Code of Federal Regulations (e-CFR, January 10, 2012) by the Federal Aviation Administration, in interstate commerce.

…."

SECTION 2. This act becomes effective March 1, 2005, and applies to purchases made on or after that date. An interstate passenger air carrier that paid tax on tangible personal property imposed by Article 5 of Chapter 105 of the General Statutes may apply to the Department of Revenue for a refund of any excess tax paid to the extent the refund is the result of the change in the law enacted by this section. A request for a refund must be made on or before January 1, 2016. A request for refund received after that date is barred. This act does not affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute amended or repealed by this act before the effective date of its amendment or repeal; nor does it affect the right to any refund or credit of a tax that accrued under the amended or repealed statute before the effective date of its amendment or repeal.