

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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HOUSE BILL 1002

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

Sponsors: Representatives Clemmons, Brockman, Faircloth, and Hardister (Primary Sponsors).

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

May 23, 2022

A BILL TO BE ENTITLED

AN ACT TO BROADEN THE SALES AND USE TAX EXEMPTION ON AVIATION PARTS AND ACCESSORIES USED FOR THE REPAIR OR MAINTENANCE OF AIRCRAFT AND RELATED SERVICE CONTRACTS TO ALL 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."

SECTION 2. This act becomes effective July 1, 2022, and applies to sales occurring on or after that date.



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