

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

S

1

SENATE BILL 1065

Short Title: Aerial Survey Data Sales Tax. (Public)

Sponsors: Senators Kerr; and Hartsell.

Referred to: Finance.

May 13, 2004

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT CERTAIN AERIAL SURVEYING PHOTOGRAPHY  
3 PRODUCTS FROM SALES AND USE TAX.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-164.13 is amended by adding a new subdivision to  
6 read:

7 "§ 105-164.13. Retail sales and use tax.

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

11 . . .

12 (53) Sales to a professional land surveyor of tangible personal  
13 property on which custom aerial survey data is stored in digital  
14 form or is depicted in graphic form. Data is custom if it was  
15 created to the specifications of the professional land surveyor  
16 purchasing the property. A professional land surveyor is a  
17 person licensed as a surveyor under Chapter 89C of the General  
18 Statutes."

19 SECTION 2. This act becomes effective July 1, 2004, and applies to sales  
20 made on or after that date.