

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

SENATE BILL 1057
RATIFIED BILL

AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR AIRCRAFT SIMULATORS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13 reads as rewritten:

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

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

...
(45) Sales of ~~the following items~~ aircraft lubricants, aircraft repair parts, and aircraft accessories to an interstate passenger air carrier for use at its ~~hub:hub.~~

- a. ~~Aircraft lubricants, aircraft repair parts, and aircraft accessories.~~
b. ~~Aircraft simulators for flight crew training.~~

...
(45c) Sales of aircraft simulators to a company for flight crew training and maintenance training.

...."

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

In the General Assembly read three times and ratified this the 11th day of August, 2009.

Walter H. Dalton
President of the Senate

Joe Hackney
Speaker of the House of Representatives

Beverly E. Perdue
Governor

Approved _____ .m. this _____ day of _____, 2009

