

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1991**

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**HOUSE BILL 687**

Short Title: End Airplane Sales Tax Preference.

(Public)

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Sponsors: Representatives Luebke; Barnes, Barnhill, Beall, Colton, Dial, Gist, Gottovi, Green, McAllister, Stamey, Warner, and Withrow.

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Referred to: Finance.

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April 11, 1991

1                                   A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE THAT BOATS, AIRCRAFT, AND LOCOMOTIVES WILL  
3 BE SUBJECT TO STATE AND LOCAL SALES TAX WITHOUT  
4 PREFERENCES OR EXEMPTIONS.  
5 The General Assembly of North Carolina enacts:  
6       Section 1. G.S. 105-164.4(a)(1b) is repealed.  
7       Sec. 2. This act becomes effective July 1, 1991, and applies to sales made on  
8 or after that date.