

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**SENATE BILL 1153**

Short Title: Sales Tax Refund - Aircraft Manufacturers. (Public)

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Sponsors: Senators Hoyle; and Jenkins.

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Referred to: Finance.

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March 22, 2007

1                                   A BILL TO BE ENTITLED  
2 AN ACT TO EXPAND THE SALES AND USE TAX REFUND FOR CERTAIN  
3 AIRCRAFT MANUFACTURERS TO INCLUDE CERTAIN MANUFACTURERS  
4 OF AIRCRAFT COMPONENT PARTS.

5 The General Assembly of North Carolina enacts:

6           **SECTION 1.** G.S. 105-164.14(j)(3)b. reads as rewritten:

7           "(3) Industries. – This subsection applies to the following industries:

8                                   ...

9           b. Aircraft manufacturing. Aircraft manufacturing means the  
10           manufacturing or assembling of complete aircraft or of  
11           aircraft engines, blifks, fuselage sections, flight decks, flight  
12           deck systems or components, wings, fuselage fairings, fins,  
13           moving leading and trailing wing edges, wing boxes, nose  
14           sections, tailplanes, passenger doors, nacelles, thrust reversers,  
15           landing gear, braking systems, or any combination thereof."

16           **SECTION 2.** This act becomes effective July 1, 2007, and applies to  
17 purchases made on or after that date.