



**Sales and Use Tax Division
North Carolina Department of Revenue
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Raleigh, North Carolina 27640-0001
www.dornc.com**

IMPORTANT NOTICE: EXEMPTION FOR QUALIFIED AIRCRAFT

Effective October 1, 2015, N. C. Gen. Stat. §105-164.13(45d) as amended provides in part that “[p]arts and accessories for use in the repair or maintenance of a qualified aircraft” are specifically exempt from the tax imposed on the sale at retail, and the use, storage, or consumption in this State. A qualified aircraft is “[a]n aircraft with a maximum take-off weight of more than 9,000 pounds but not in excess of 15,000 pounds.”

N. C. Gen. Stat. §105-164.41(b) as amended provides an exemption from the tax imposed on the sales price of or the gross receipts derived from a service contract applicable to a qualified aircraft.

Assistance

General questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

To the extent that there is any change in statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding sales and use tax issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.