

ADOPTED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
Senate Bill 605

AMENDMENT NO. A1
(to be filled in by
Principal Clerk)

S605-ARB-68 [v.1]

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Amends Title [NO]
Second Edition

Date _____, 2015

Senator Tillman

1 moves to amend the bill on page 1, line 10, by rewriting the line to read:
2 "provided in this Article and in ~~Article 5~~ Articles 5 and 5F of this Chapter for major recycling
3 facilities";

4
5 And on page 1, lines 18 through 26, by rewriting the lines to read:

6 "fraction of its affiliated air carrier. The following definitions apply in this subsection:

- 7 (1) Air carrier. – A corporation engaged in the business of transporting any
8 combination of passengers or property of any kind by aircraft in interstate
9 commerce, and the majority of the air carrier's revenue ton miles everywhere
10 are attributed to transportation by aircraft.
- 11 (2) Air transportation corporation. – One or more of the following:
12 a. An air carrier that carries any combination of passengers or property
13 of any kind.
14 b. A qualified air freight forwarder.
- 15 (3) Qualified air freight forwarder. – A corporation that is an affiliate of an air
16 carrier and whose air freight forwarding business is primarily carried on with
17 the affiliated air carrier.
- 18 (4) The term "revenue ~~Revenue~~ ton mile" means one mile. – One ton of
19 passengers, freight, mail, or other cargo carried one ~~mile.~~ mile by the air
20 transportation corporation or water transportation corporation by aircraft,
21 motor vehicle, or vessel. In making this computation, a passenger is
22 considered to weigh two hundred pounds.";

23
24 And on page 5, lines 32 through 37, by deleting those lines; and on page 15, line 14, by adding
25 a new section to read:

26 **"SECTION 3.25.(a)** G.S. 105-164.29A(a) reads as rewritten:

27 "(a) Application. – To be eligible for the exemption provided in G.S. 105-164.13(52), a
28 State agency must obtain from the Department a sales tax exemption number. The application
29 for exemption must be in the form required by the Secretary, be signed by the State agency's
30 head, and contain any information required by the Secretary. The Secretary must assign a sales
31 tax exemption number to a State agency that submits a proper application. This section does not
32 apply to any of the following State agencies:



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1 (1) An occupational licensing board, as defined in G.S. 93B-1.

2 (2) An entity listed in G.S. 105-164.14(c).

3 (3) An entity listed in G.S. 105-521.2.'

4 **SECTION 3.25.(b)** G.S. 105-164.14(e) reads as rewritten:

5 '(e) State Agencies. – The State is allowed quarterly refunds of local sales and use taxes
6 paid indirectly by the State agency on building materials, supplies, fixtures, and equipment that
7 become a part of or annexed to a building or structure that is owned or leased by the State
8 agency and is being erected, altered, or repaired for use by the State agency. This subsection
9 does not apply to a State agency that is ineligible for a sales and use tax exemption under
10 G.S. 105-164.29A(a).

11 ...'

12 **SECTION 3.25.(c)** This section becomes effective July 1, 2016.";

13

14 And on page 7, lines 22 through 25, by rewriting the lines to read:

15 (65) The sale of an engine provided with an operator to a professional
16 motorsports racing team or a related member of a team for use in
17 competition in a sanctioned race series. This subdivision expires January 1,
18 2020."

19

20 And on page 7, lines 30 through 32, by rewriting the lines to read:

21 "(3) A transmission, an engine, rear-end gears, and any other ~~An~~ item purchased
22 by a professional motorsports racing team or a related member of a team for
23 which the team may receive a sales tax refund under
24 ~~G.S. 105-164.14A(5).~~G.S. 105-164.14(a)(5). This subdivision expires
25 January 1, 2020."

26

27 And on page 10, lines 39 and 40, by rewriting the lines to read:

28 "b. Fuel or piped natural gas that is used solely for comfort heating at a
29 manufacturing facility where there is no use of fuel or piped natural
30 gas in a manufacturing process."

SIGNED _____

Amendment Sponsor

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