

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 523  
SENATE BILL 644

AN ACT TO CONTINUE CERTAIN SALES AND USE TAX REFUNDS TO AIR  
CARRIERS AFTER AIRLINE DEREGULATION.

The General Assembly of North Carolina enacts:

Section 1. The first sentence of G.S. 105-164.14(a) is amended as follows:

(1) by deleting the words "Civil Aeronautics Board" and substituting the words "United States Department of Transportation";

(2) by deleting the words "Commission or Board" and substituting the words "federal agency"; and (3) by inserting between the words "accounting" and "may" the phrase "or, in the case of a small certificated air carrier, is required by the U.S. Department of Transportation to make reports of financial and operating statistics,".

Sec. 2. This act is effective upon ratification and applies to refunds claimed on and after January 1, 1985.

In the General Assembly read three times and ratified, this the 1st day of July, 1985.