

Sixty-first  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2374

Introduced by

Senators Cook, Hogue, Oehlke

Representatives Grande, L. Meier, Nathe

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North  
2 Dakota Century Code, relating to a sales and use tax exemption for aircraft repair parts; and to  
3 provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century  
6 Code is created and enacted as follows:

7 Gross receipts from the sale or service of aircraft engines or engine repairs and  
8 modifications and replacement parts and the sale of aircraft frame repairs and  
9 modifications, aircraft interior modification, avionics, and paint. The exemption  
10 must be limited to aircraft repairs, modification, and replacement parts for any  
11 aircraft brought into this state exclusively for the repairs or modifications and to  
12 repairs or modifications made to aircraft by a repair facility that meets the  
13 requirements of a federal aviation administration-approved part 145 repair station.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
15 June 30, 2009.