

**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 Code  
6 is created and enacted as follows:

7 Gross receipts from the sale of paint and parts for aircraft repair, modification, or  
8 parts replacement made to aircraft by a repair facility that meets the requirements  
9 of a federal aviation administration-approved part 145 repair station, in which more  
10 than two million dollars was invested to establish a new repair facility or to expand  
11 an existing repair facility at an airport in this state.

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