

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator Cook

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 aircraft repair, modification, and replacement parts
8 and paint for repairs, modifications, and replacement made to aircraft by a repair
9 facility that meets the requirements of a federal aviation administration approved
10 part 145 repair station, in which more than two million dollars was invested to
11 establish a new repair facility or invested to expand an existing repair facility at a
12 North Dakota airport.

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