



**Sales and Use Tax Division
North Carolina Department of Revenue
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IMPORTANT NOTICE: PROPOSED SALES TAX RATE INCREASE FOR AIRCRAFT

House Bill 117, ratified by the North Carolina General Assembly was presented to Governor McCrory on September 24, 2015. The ratified bill contains a provision that provides that the sales price of an aircraft sold at retail on or after October 1, 2015 is subject to the 4.75% general State rate of tax with a maximum tax per article of \$2,500. The sales price of an aircraft includes all accessories attached to the aircraft when it is delivered to the purchaser. The pending legislation increases the rate of tax applicable to an aircraft sold at retail from 3.00% to 4.75% and also increases the maximum tax from \$1,500 to \$2,500.

The Department will provide any updates regarding the pending legislation on its website on or before October 1, 2015.