

House File 2573

H-8083

1 Amend House File 2573 as follows:

2 1. Page 1, before line 1 by inserting:

3 <DIVISION I  
4 AIRCRAFT SALES AND USE TAX EXEMPTION>

5 2. Page 1, after line 19 by inserting:

6 <DIVISION \_\_\_\_  
7 FUTURE AMENDMENTS

8 Sec. \_\_\_\_ . Section 423.3, subsections 74 and 76, Code 2020,  
9 are amended by striking the subsections and inserting in lieu  
10 thereof the following:

11 74. The sales price from the sale of aircraft for use  
12 in a scheduled interstate federal aviation administration  
13 certificated air carrier operation.

14 76. The sales price from the sale or rental of tangible  
15 personal property permanently affixed or attached as a  
16 component part of the aircraft, including but not limited  
17 to repair or replacement materials or parts; and the sales  
18 price of all services used for aircraft repair, remodeling,  
19 and maintenance services when such services are performed on  
20 aircraft, aircraft engines, or aircraft component materials or  
21 parts. For the purposes of this exemption, "aircraft" means  
22 aircraft used in nonscheduled interstate federal aviation  
23 administration certificated air carrier operation operating  
24 under 14 C.F.R. ch. 1, pt. 135.

25 Sec. \_\_\_\_ . Section 423.3, Code 2020, is amended by adding the  
26 following new subsection:

27 NEW SUBSECTION. 75. The sales price from the sale or rental  
28 of aircraft; the sale or rental of tangible personal property  
29 permanently affixed or attached as a component part of the  
30 aircraft, including but not limited to repair or replacement  
31 materials or parts; and the sales price of all services used  
32 for aircraft repair, remodeling, and maintenance services when  
33 such services are performed on aircraft, aircraft engines, or  
34 aircraft component materials or parts. For the purposes of  
35 this exemption, "aircraft" means aircraft used in a scheduled

1 interstate federal aviation administration certificated air  
2 carrier operation.

3 Sec. \_\_\_\_ . EFFECTIVE DATE. This division of this Act takes  
4 effect July 1, 2026.>

5 3. Title page, line 3, after <aircraft> by inserting <, and  
6 including effective date provisions>

7 4. By renumbering as necessary.

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ISENHART of Dubuque