

Senate File 619

H-1517

1 Amend Senate File 619, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 64, after line 8 by inserting:

4

<DIVISION ____

5

AIRCRAFT PARTS AND SERVICES SALES AND USE TAX EXEMPTION

6

Sec. ____ . Section 423.3, subsections 74 and 76, Code 2021,
7 are amended to read as follows:

8 74. The sales price from the sale or rental of aircraft for
9 use in a scheduled interstate federal aviation administration
10 certificated air carrier operation.

11 76. The sales price from the sale or rental of tangible
12 personal property permanently affixed or attached as a
13 component part of the aircraft, including but not limited
14 to repair or replacement materials or parts; and the sales
15 price of all services used for aircraft repair, remodeling,
16 and maintenance services when such services are performed on
17 aircraft, aircraft engines, or aircraft component materials or
18 parts. For the purposes of this exemption, "*aircraft*" means
19 ~~aircraft used in nonscheduled interstate federal aviation~~
20 ~~administration certificated air carrier operation operating~~
21 ~~under 14 C.F.R. ch. 1, pt. 135~~ the same as defined in section
22 328.1.

23 Sec. ____ . Section 423.3, subsection 75, Code 2021, is
24 amended by striking the subsection.>

25 2. By renumbering as necessary.

BRECKENRIDGE of Jasper