

HOUSE BILL NO. HB0089

Sales and use tax exemption-aircraft.

Sponsored by: Representative(s) Illoway, Hinckley, Latta
and Walsh and Senator(s) Coe

A BILL

for

1 AN ACT relating to taxation and revenue; expanding sale and
2 use tax exemptions for aircraft parts and service as
3 specified; and providing for an effective date.

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5 *Be It Enacted by the Legislature of the State of Wyoming:*

6

7 **Section 1.** W.S. 39-15-105(a)(viii)(J) and
8 39-16-105(a)(viii)(B) are amended to read:

9

10 **39-15-105. Exemptions.**

11

12 (a) The following sales or leases are exempt from the
13 excise tax imposed by this article:

14

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

4
5 (J) The sale or lease of any aircraft and
6 the tangible personal property permanently affixed or
7 attached as a component part of the aircraft including, but
8 not limited to, repair or replacement materials or parts,
9 and the sale of all services used for aircraft repair,
10 remodeling and maintenance services when the services are
11 performed on an aircraft, aircraft engine or aircraft
12 component materials or parts. For purposes of this
13 subparagraph, "aircraft" means aircraft used in a scheduled
14 interstate federal aviation administration air carrier
15 operation or aircraft maintained at a federal aviation
16 administration certified repair station. The department of
17 revenue shall review the exemption under this subparagraph
18 and under W.S. 39-16-105(a)(viii)(B), analyze the benefit
19 for the state and report to the joint revenue interim
20 committee on or before December 1, 2004;

21
22 **39-16-105. Exemptions.**

1 (a) The following purchases or leases are exempt from
2 the excise tax imposed by this article:

3

4 (viii) For the purpose of exempting sales of
5 services and tangible personal property as an economic
6 incentive, the following are exempt:

7

8 (B) The purchase or lease of any aircraft
9 and the tangible personal property permanently affixed or
10 attached as a component part of the aircraft including, but
11 not limited to, repair or replacement materials or parts,
12 and the sale of all services used for aircraft repair,
13 remodeling and maintenance services when the services are
14 performed on an aircraft, aircraft engine or aircraft
15 component materials or parts. For purposes of this
16 subparagraph, "aircraft" means aircraft used in a scheduled
17 interstate federal aviation administration air carrier
18 operation or aircraft maintained at a federal aviation
19 administration certified repair station. The department of
20 revenue shall review the exemption under this subparagraph
21 and under W.S. 39-15-105(a)(viii)(J), analyze the benefit
22 for the state and report to the joint revenue interim
23 committee on or before December 1, 2004.

24

1 **Section 2.** This act is effective July 1, 2003.

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(END)