

HOUSE BILL NO. HB0024

Sales & use tax exemption-aircraft.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 exemption of certain aircraft and services as specified;
3 and providing for an effective date.

4

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 by creating
8 a new subparagraph (O) and 39-16-105(a)(viii)(B) and by
9 creating a new subparagraph (D) are amended to read:

10

11 **39-15-105. Exemptions.**

12

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

15

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.~~ The sale of
21 aircraft repair, remodeling or maintenance services at a
22 federal aviation administration certified repair station
23 including, but not limited to, repair or replacement
24 materials or parts;

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

(O) The sale or lease of any aircraft used in a scheduled federal aviation administration air carrier operation including the sale of all:

(I) Tangible personal property permanently affixed or attached as a component part of the aircraft, including, but not limited to, repair or replacement materials or parts;

(II) Aircraft repair, remodeling and maintenance services performed on the aircraft, its engine or its component materials or parts.

39-16-105. Exemptions.

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

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

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

21
22 (D) The purchase or lease of any aircraft
23 used in a scheduled federal aviation administration air
24 carrier operation including the purchase of all:

1

2

3

4

5

6

7

8

9

10

11

12

13

(I) Tangible personal property permanently affixed or attached as a component part of the aircraft, including, but not limited to, repair or replacement materials or parts;

(II) Aircraft repair, remodeling and maintenance services performed on the aircraft, its engine or its component materials or parts.

Section 2. This act is effective July 1, 2005.

(END)