

ENROLLED ACT NO. 76, HOUSE OF REPRESENTATIVES

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING  
2005 GENERAL SESSION

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

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

**Section 1.** W.S. 39-15-105(a)(viii)(J) and by creating a new subparagraph (P) and 39-16-105(a)(viii)(B) and by creating a new subparagraph (E) are amended to read:

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

(a) The following sales 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:

(J) ~~The sale or lease of any aircraft and the 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, and the sale of all services used for aircraft repair, remodeling and maintenance services when the services are performed on an aircraft, aircraft engine or aircraft component materials or parts. For purposes of this subparagraph, "aircraft" means aircraft used in a scheduled interstate federal aviation administration air carrier operation or aircraft maintained at a federal aviation administration certified repair station. The department of revenue shall review the exemption under this subparagraph and under W.S. 39-16-105(a)(viii)(B), analyze the benefit for the state and report to the joint revenue interim committee on or before December 1, 2004~~ The sale of

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aircraft repair, remodeling or maintenance services at a federal aviation administration certified repair station including, but not limited to, repair or replacement materials or parts;

(P) The sale or lease of any aircraft used in a federal aviation administration commercial 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:

~~(B) The purchase or lease of any aircraft and the 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, and the sale of all services used for aircraft repair, remodeling and maintenance services when the services are performed on an aircraft, aircraft engine or aircraft component materials or parts. For purposes of this subparagraph, "aircraft" means aircraft used in a scheduled~~

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~~interstate federal aviation administration air carrier operation or aircraft maintained at a federal aviation administration certified repair station. The department of revenue shall review the exemption under this subparagraph and under W.S. 39-15-105(a)(viii)(J), analyze the benefit for the state and report to the joint revenue interim committee on or before December 1, 2004.~~ The purchase of aircraft repair, remodeling or maintenance services at a federal aviation administration certified repair station including, but not limited to, repair or replacement materials or parts;

(E) The purchase or lease of any aircraft used in a federal aviation administration air carrier operation including the purchase 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.

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

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk