

HOUSE BILL NO. HB0145

Sales & use tax-aircraft repair.

Sponsored by: Representative(s) Illoway and Senator(s) Decaria

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 sales and use tax exemption for aircraft repair as  
3 specified; 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  
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 of aircraft repair, remodeling  
6 or maintenance services by a full-time mechanic currently  
7 licensed or certified by the federal aviation  
8 administration, or at a federal aviation administration  
9 certified repair station including, but not limited to,  
10 repair or replacement materials or parts;

11  
12 **39-16-105. Exemptions.**

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

16  
17 (viii) For the purpose of exempting sales of  
18 services and tangible personal property as an economic  
19 incentive, the following are exempt:

20  
21 (B) The purchase of aircraft repair,  
22 remodeling or maintenance services by a full-time mechanic  
23 currently licensed or certified by the federal aviation  
24 administration, or at a federal aviation administration

1 certified repair station including, but not limited to,  
2 repair or replacement materials or parts;

3

4 **Section 2.** This act is effective July 1, 2007.

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(END)