



General Assembly

January Session, 2019

**Proposed Bill No. 115**

LCO No. 1950



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. OSTEN, 19th Dist.

**AN ACT EXEMPTING ALL AIRCRAFT FROM THE SALES AND USE TAXES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That subdivision (99) of section 12-412 of the general statutes be
- 2 amended to exempt from the sales and use taxes the sale of and the
- 3 storage, use or other consumption of all general aviation aircraft
- 4 regardless of the maximum certificated takeoff weight.

**Statement of Purpose:**

To exempt from the sales and use taxes the sale of and the storage, use or other consumption of small aircraft.