

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 488

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE SALES AND USE TAX; AMENDING CHAPTER 36, TITLE 63, IDAHO
2 CODE, BY THE ADDITION OF A NEW SECTION 63-3622VV, IDAHO CODE, TO PROVIDE
3 FOR A REBATE OF SALES OR USE TAX PAID FOR CERTAIN AIRCRAFT REPAIRS, TO
4 PROVIDE PROCEDURES AND TO PROVIDE FOR A DEFINITION OF "NONRESIDENT";
5 AND PROVIDING A SUNSET DATE.
6

7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is
9 hereby amended by the addition thereto of a NEW SECTION, to be known and
10 designated as Section 63-3622VV, Idaho Code, and to read as follows:

11 63-3622VV. REBATE OF SALES OR USE TAX PAID FOR CERTAIN AIRCRAFT
12 REPAIRS. (1) A nonresident owner or lessee of a turbine-powered aircraft
13 weighing more than twelve thousand five hundred (12,500) pounds may apply
14 for a rebate of Idaho sales or use tax paid on the purchase of tangible
15 personal property that is used to repair or modify the aircraft.

16 (2) To qualify for the rebate:

17 (a) The tangible personal property must become a component part of the
18 aircraft; and

19 (b) The person making the repairs must be licensed by the federal
20 aviation administration to repair such aircraft.

21 (3) The rebate shall be claimed in writing in a manner and on a form
22 prescribed by the state tax commission.

23 (4) Upon filing of a written refund claim by the taxpayer entitled to
24 the rebate, and subject to such reasonable documentation and verification as
25 the state tax commission may require, the rebate shall be paid by the state
26 tax commission as a refund allowable pursuant to section 63-3626, Idaho
27 Code. A claim for rebate as provided for in this section must be filed on or
28 before the last day of the third calendar year following the year in which the
29 taxes sought to be rebated were paid or the right to the rebate is lost.

30 (5) No interest shall be paid on the amount of tax rebated.

31 (6) For the purposes of this section, the term "nonresident" shall be
32 defined by rules promulgated by the state tax commission pursuant to chapter
33 52, title 67, Idaho Code.

34 SECTION 2. The provisions of Section 1 of this act shall be null, void
35 and of no force and effect on and after June 30, 2020.