

HOUSE BILL 67

Q4
HB 313/16 – W&M

(PRE-FILED)

7lr0844
CF 7lr1181

By: **Delegate Saab**

Requested: October 12, 2016

Introduced and read first time: January 11, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Aircraft Parts and Equipment – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for certain materials,
4 parts, or equipment used to repair, maintain, or upgrade aircraft or certain aircraft
5 systems; and generally relating to a sales and use tax exemption for certain aircraft
6 equipment.

7 BY adding to

8 Article – Tax – General

9 Section 11–233

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2016 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
13 That the Laws of Maryland read as follows:

14 **Article – Tax – General**

15 **11–233.**

16 **THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF MATERIALS,**
17 **PARTS, OR EQUIPMENT USED TO REPAIR, MAINTAIN, OR UPGRADE AIRCRAFT OR THE**
18 **AVIONICS SYSTEMS OF AIRCRAFT IF THE MATERIALS, PARTS, OR EQUIPMENT ARE**
19 **INSTALLED ON THE AIRCRAFT.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2017.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

