

SENATE BILL 14

Q4

(PRE-FILED)

6lr0633
CF 6lr1179

By: **Senator Reilly**

Requested: August 28, 2015

Introduced and read first time: January 13, 2016

Assigned to: Budget and Taxation

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 11–232

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2015 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 **11–232.**

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, 2016.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

