

SENATE BILL 574

Q4

4lr3110
CF HB 557

By: **Senator Corderman**

Introduced and read first time: January 25, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax Exemption – Aircraft Parts and Equipment – Repeal of**
3 **Reporting Requirement and Sunset**

4 FOR the purpose of repealing a certain reporting requirement relating to an exemption
5 from the sales and use tax for certain materials, parts, and equipment used to repair,
6 maintain, or upgrade aircraft or certain aircraft systems; repealing the termination
7 date of the exemption; and generally relating to an exemption from the sales and use
8 tax for materials, parts, and equipment used to repair, maintain, or upgrade aircraft
9 or aircraft systems.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – General
12 Section 11–237
13 Annotated Code of Maryland
14 (2022 Replacement Volume and 2023 Supplement)

15 BY repealing and reenacting, with amendments,
16 Chapter 638 of the Acts of the General Assembly of 2020
17 Section 2

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

20 **Article – Tax – General**

21 11–237.

22 [(a)] The sales and use tax does not apply to the sale of materials, parts, or
23 equipment used to repair, maintain, or upgrade aircraft or the avionics systems of aircraft
24 if the materials, parts, or equipment are installed on an aircraft that:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



