HOUSE BILL 67

Q4 7lr0844
HB 313/16 – W&M (PRE–FILED) 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

AN ACT concerning

Sales and Use Tax – Aircraft Parts and Equipment – Exemption

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

BY adding to
Article – Tax – General
Section 11–233
Annotated Code of Maryland
(2010 Replacement Volume and 2016 Supplement)

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

Article – Tax – General

11–233.

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

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

EXPLANATION: **CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**
[Brackets**]** indicate matter deleted from existing law.