

1 HB604
2 150958-1
3 By Representatives Lee, Clouse and Chesteen
4 RFD: Ways and Means Education
5 First Read: 10-APR-13

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8 SYNOPSIS: This bill would provide a sales and use tax
9 exemption under certain conditions for the gross
10 receipts or gross proceeds from the sale or the
11 storage, use, or consumption of ground support
12 equipment and vehicles used in connection with the
13 conversion, reconfiguration, or maintenance of
14 certain aircraft in the state.

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16 A BILL
17 TO BE ENTITLED
18 AN ACT

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20 To add Section 40-9-25.19 to the Code of Alabama
21 1975, to provide a sales and use tax exemption under certain
22 conditions for the gross receipts or gross proceeds from the
23 sale or the storage, use, or consumption of ground support
24 equipment and vehicles used in connection with the conversion,
25 reconfiguration, or maintenance of certain aircraft in the
26 state.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 40-9-25.19 is added to the Code
2 of Alabama 1975, to read as follows:

3 §40-9-25.19.

4 For the period commencing on the effective date of
5 this act until May 30, 2022, unless extended by joint
6 resolution, the gross receipts or gross proceeds from the sale
7 or the storage, use, or consumption of ground support
8 equipment and vehicles used in connection with a fixed or
9 rotary wing military aircraft or certified transport category
10 aircraft that undergoes conversion, reconfiguration, or
11 general maintenance so long as the address of the aircraft for
12 FAA registration is not in the state shall be exempt from all
13 state, county, and municipal sales and use taxes; provided,
14 however, this exemption shall not apply to a local sales and
15 use tax unless exempted by local law or approved by resolution
16 of the local governing body.

17 Section 2. All laws or parts of laws which conflict
18 with this act are repealed.

19 Section 3. This act shall become effective
20 immediately following its passage and approval by the
21 Governor, or its otherwise becoming law.