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Replace line 17 on page 1 with the following:

aircraft.

This bill would exempt the sale, storage, use, or other consumption of certain general aviation aircraft and machinery or equipment installed on the aircraft from sales and use tax, rental or lease tax, and ad valorem taxes.

In addition, this bill would apply for retroactive effect.

Replace lines 20 through 21 on page 1 with the following:

language to current style.

Replace line 35 on page 2 with the following:

tax; to exempt the sale, storage, use, or other consumption of certain general aviation aircraft and any machinery or equipment installed on these aircraft from the sales and use tax, lease and rental tax, and ad valorem taxes, in certain circumstances; and to make nonsubstantive, technical revisions to update



25

26 Replace lines 337 through 338 on page 13 with the
27 following:

28 effective from September 1, 2025, to August 31,
29 2030."

30 Section 5. (a) For the purposes of this section the
31 term "general aviation aircraft" means an aircraft that
32 meets all of the following:

33 (1) Weighs over 12,500 pounds.

34 (2) Is used in civil aviation.

35 (3) Is not a commercial aircraft, military aircraft,
36 or unmanned aerial vehicle or drone.

37 (4) Is owned or leased by a company whose principal
38 place of business is in Alabama.

39 (b) Beginning on September 1, 2025, the gross
40 receipts from the sale, storage, use or other
41 consumption, of general aviation aircraft and any
42 machinery or equipment to be installed on the aircraft
43 are exempt from state, county, and municipal sales and
44 use taxes.

45 (c) The Department of Revenue may adopt rules for the
46 implementation and administration of this section.

47 Section 6. (a) Beginning on October 1, 2025, the
48 lease of any "general aviation aircraft," as defined in



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49 Section 5(a), and any machinery or equipment to be
50 installed on these aircraft are exempt from state,
51 county, and municipal lease and rental taxes.

52 (b) The Department of Revenue may adopt rules for the
53 implementation and administration of this section.

54 Section 7. (a) Beginning on October 1, 2024, any
55 "general aviation aircraft," as defined in Section 5(a),
56 and any machinery or equipment to be installed on these
57 aircraft, is exempt from ad valorem taxation.

58 (b) The Department of Revenue may adopt rules for the
59 implementation and administration of this section.

60 Section 8. This act shall become effective on June 1,