

Amend the Keffer amendment to **HB 3540** by adding the following SECTION, appropriately numbered, to read as follows:

SECTION\_\_\_\_. Section 21.05, Tax Code, is amended by amending Subsection (e) and adding Subsection (f) to read as follows:

(e) For purposes of this subchapter, a commercial aircraft shall mean an instrumentality of air commerce that is:

(1) primarily engaged in the transportation of cargo, passengers, ~~or~~ equipment, for others for consideration, at least 50% of the time;

(2) economically employed when it is moving from point to point as a means of transportation for a fee, flat rate or expense charge; and

(3) operated or managed by, a certificated air carrier. A certificated air carrier is one engaged in interstate or intrastate commerce under Part 121 or 135 authority of the U.S. Department of Transportation or Federal Aviation Administration.