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H.B. No. 1458

Substitute the following for H.B. No. 1458:

By: Springer

C.S.H.B. No. 1458

A BILL TO BE ENTITLED

AN ACT

relating to the sales and use tax exemption for the repair,  
remodeling, or maintenance of aircraft.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 151.328(b), (d), and (e), Tax Code, are  
amended to read as follows:

(b) Repair, remodeling, and maintenance services to  
aircraft, including an engine or other component part of aircraft,  
~~[operated by a person described by Subsection (a)(1), (a)(2), or~~  
~~(a)(5)]~~ are exempted from the taxes imposed by this chapter.

(d) Machinery, tools, supplies, and equipment used or  
consumed exclusively in the repair, remodeling, or maintenance of  
aircraft, aircraft engines, or aircraft component parts ~~[by or on~~  
~~behalf of a person described by Subsection (a)(1) or (a)(2)]~~ are  
exempted from the taxes imposed by this chapter.

(e) Tangible personal property that is permanently affixed  
or attached as a component part of an aircraft ~~[owned or operated by~~  
~~a person described by Subsection (a)(1) or (a)(2),]~~ or that is  
necessary for the normal operations of the aircraft and is pumped,  
poured, or otherwise placed in the aircraft, is exempted from the  
taxes imposed by this chapter.

SECTION 2. The changes in law made by this Act do not affect  
tax liability accruing before the effective date of this Act. That  
liability continues in effect as if this Act had not been enacted,

1 and the former law is continued in effect for the collection of  
2 taxes due and for civil and criminal enforcement of the liability  
3 for those taxes.

4 SECTION 3. This Act takes effect September 1, 2015.