

By: Estes

S.B. No. 798

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. Subsections (b), (d) and (e) of Section 151.328,
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. This Act takes effect September 1, 2015.