

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 23, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: SB1214 by Schwertner (Relating to the sales and use tax exemption for certain aircraft.),
As Engrossed

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend Section 151.328 of the Tax Code relating to sales and use taxation of aircraft.

The bill would amend Subsection (h) to provide that intrastate travel to a location where certain agricultural services are performed would not disqualify an aircraft from the sales tax exemption. Eligible services include predator control; wildlife or livestock capture, surveys and census counts; animal or plant health inspection services; and crop dusting, pollination and seeding.

Exempt aircraft currently have a 30 mile travel limit each way to locations where the agricultural services take place. The bill would remove the current limit and allow otherwise exempt agricultural aircraft to travel unlimited miles to service locations in the state and remain exempt. This amendment would have no significant fiscal implications.

The bill would take effect September 1, 2019.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD