

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**April 30, 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.),  
**Committee Report 2nd House, Substituted**

<p><b>No significant fiscal implication to the State is anticipated.</b></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 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 and remain exempt. The Comptroller of Public Accounts indicates that this change 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