

By: Nichols, et al.
(Capriglione)

S.B. No. 1030

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the exemption from sales and use taxes for certain
3 aircraft components and other property required for normal aircraft
4 operations.

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

6 SECTION 1. Section 151.328(e), Tax Code, is amended to read
7 as follows:

14 SECTION 2. The change in law made by this Act does not
15 affect tax liability accruing before the effective date of this
16 Act. That liability continues in effect as if this Act had not been
17 enacted, and the former law is continued in effect for the
18 collection of taxes due and for civil and criminal enforcement of
19 the liability for those taxes.

20 SECTION 3. This Act takes effect September 1, 2025.