

By: Nichols, et al.
(Capriglione)

S.B. No. 1030

A BILL TO BE ENTITLED

AN ACT

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

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

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

(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~~[7]~~ is exempted from the taxes imposed by this chapter.

SECTION 2. The change in law made by this Act does 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, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

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