

By: Nichols

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:

8 (e) Tangible personal property that is permanently affixed
9 or attached as a component part of an aircraft [~~owned or operated by~~
10 ~~a person described by Subsection (a)(1) or (a)(2),~~] or that is
11 necessary for the normal operations of the aircraft and is pumped,
12 poured, or otherwise placed in the aircraft[~~7~~] is exempted from the
13 taxes imposed by this chapter.

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.