

By: West

S.B. No. 2055

A BILL TO BE ENTITLED

AN ACT

relating to the sales and use tax exemption for the repair, remodeling, or maintenance of aircraft.

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

SECTION 1. Sections 151.328(b), (d), and (e), Tax Code, are amended to read as follows:

(b) Repair, remodeling, and maintenance services to aircraft, including an engine or other component part of aircraft, ~~[operated by a person described by Subsection (a)(1), (a)(2), or (a)(5)]~~ are exempted from the taxes imposed by this chapter.

(d) Machinery, tools, supplies, and equipment used or consumed exclusively in the repair, remodeling, or maintenance of aircraft, aircraft engines, or aircraft component parts ~~[by or on behalf of a person described by Subsection (a)(1) or (a)(2)]~~ are exempted from the taxes imposed by this chapter.

(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, is exempted from the taxes imposed by this chapter.

SECTION 2. The changes in law made by this Act do 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,

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1 and the former law is continued in effect for the collection of  
2 taxes due and for civil and criminal enforcement of the liability  
3 for those taxes.

4       SECTION 3. This Act takes effect September 1, 2017.