

HOUSE BILL 313

Q4

6lr1179
CF SB 14

By: **Delegates Saab, Afzali, Arentz, Aumann, Buckel, Carey, Chang, Ciliberti, Cluster, Hornberger, S. Howard, Kittleman, Malone, McComas, McKay, Metzgar, W. Miller, Morgan, Otto, Sophocleus, Szeliga, Vogt, and West**

Introduced and read first time: January 27, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Aircraft Parts and Equipment – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for certain materials,
4 parts, or equipment used to repair, maintain, or upgrade aircraft or certain aircraft
5 systems; and generally relating to a sales and use tax exemption for certain aircraft
6 equipment.

7 BY adding to

8 Article – Tax – General

9 Section 11–232

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2015 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That the Laws of Maryland read as follows:

14 **Article – Tax – General**

15 **11–232.**

16 **THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF MATERIALS,**
17 **PARTS, OR EQUIPMENT USED TO REPAIR, MAINTAIN, OR UPGRADE AIRCRAFT OR THE**
18 **AVIONICS SYSTEMS OF AIRCRAFT IF THE MATERIALS, PARTS, OR EQUIPMENT ARE**
19 **INSTALLED ON THE AIRCRAFT.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2016.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

