

# HOUSE BILL 200

Q4

9lr1289

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By: **Wicomico County Delegation**

Introduced and read first time: January 23, 2019

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Wicomico County – Sales and Use Tax Exemption – Aircraft Parts and**  
3 **Equipment**

4 FOR the purpose of providing an exemption from the sales and use tax for the sale of certain  
5 materials, parts, or equipment, in a certain county, used to repair, maintain, or  
6 upgrade aircraft or certain aircraft systems; requiring the Comptroller to report to  
7 the General Assembly on or before a certain date each year; providing for the  
8 termination of this Act; and generally relating to a sales and use tax exemption for  
9 aircraft equipment.

10 BY adding to

11 Article – Tax – General

12 Section 11–235

13 Annotated Code of Maryland

14 (2016 Replacement Volume and 2018 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
16 That the Laws of Maryland read as follows:

17 **Article – Tax – General**

18 **11–235.**

19 **(A) THIS SECTION APPLIES ONLY TO A SALE IN WICOMICO COUNTY.**

20 **(B) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF MATERIALS,**  
21 **PARTS, OR EQUIPMENT USED TO REPAIR, MAINTAIN, OR UPGRADE AIRCRAFT OR THE**  
22 **AVIONICS SYSTEMS OF AIRCRAFT IF THE MATERIALS, PARTS, OR EQUIPMENT ARE**  
23 **INSTALLED ON THE AIRCRAFT.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(C) ON OR BEFORE DECEMBER 31 EACH YEAR, THE COMPTROLLER SHALL**  
2 **REPORT TO THE GENERAL ASSEMBLY, IN ACCORDANCE WITH § 2-1246 OF THE**  
3 **STATE GOVERNMENT ARTICLE, ON:**

4           **(1) THE AMOUNT OF SALES AND USE TAX REVENUE LOST FROM THE**  
5 **EXEMPTION UNDER THIS SECTION; AND**

6           **(2) ANY CHANGE TO THE NUMBER OF AVIATION TECHNICIANS**  
7 **EMPLOYED IN THE STATE AS A RESULT OF THE EXEMPTION UNDER THIS SECTION.**

8           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
9 1, 2019. It shall remain effective for a period of 5 years and, at the end of June 30, 2024,  
10 this Act, with no further action required by the General Assembly, shall be abrogated and  
11 of no further force and effect.