

HOUSE BILL 557

Q4

4lr0747
CF 4lr3110

By: **Delegates Adams, Anderton, Arentz, Bouchat, Chisholm, Ciliberti, Ghrist, Griffith, Grossman, Guyton, Hartman, Hornberger, Hutchinson, Jacobs, Mangione, McComas, Metzgar, Miller, M. Morgan, T. Morgan, Munoz, Nawrocki, Otto, Reilly, Rose, Sample–Hughes, Schmidt, Szeliga, Tomlinson, and Wivell**

Introduced and read first time: January 24, 2024

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax Exemption – Aircraft Parts and Equipment – Repeal of**
3 **Reporting Requirement and Sunset**

4 FOR the purpose of repealing a certain reporting requirement relating to an exemption
5 from the sales and use tax for certain materials, parts, and equipment used to repair,
6 maintain, or upgrade aircraft or certain aircraft systems; repealing the termination
7 date of the exemption; and generally relating to an exemption from the sales and use
8 tax for materials, parts, and equipment used to repair, maintain, or upgrade aircraft
9 or aircraft systems.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – General
12 Section 11–237
13 Annotated Code of Maryland
14 (2022 Replacement Volume and 2023 Supplement)

15 BY repealing and reenacting, with amendments,
16 Chapter 638 of the Acts of the General Assembly of 2020
17 Section 2

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

20 **Article – Tax – General**

21 11–237.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



