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Budget and Taxation Committee

Health and Human Services
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Administrative, Executive,
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Testimony for Senate Bill 121
Sales and Use Tax - Aircraft Parts and Equipment - Exemption
Senate Budget and Taxation Committee
January 15, 2020

Chairman Guzzone and Members of the Committee:

I am here to present Senate Bill 121 – Sales and Use Tax – Aircraft Parts and Equipment – Exemption. SB 121 has passed through this committee the last three years and would provide an exemption from the sales and use tax for materials, parts, or equipment used to repair, maintain, or upgrade aircrafts. The bill has been amended this year to apply only to aircraft that weigh less than 12,500 pounds or aircraft weighing over 12,500 pounds that are used principally in interstate or foreign commerce. It would also require the Comptroller to report on the sales and use tax revenue and adjust the number of aviation technicians accordingly.

Maryland has over 200 airports throughout the State, including both Easton Airport and Salisbury Regional Airport in District 37. In order for these airports to grow and thrive, we need to keep aircraft mechanics in Maryland. Currently, pilots can cross state lines to receive lower costs. This legislation would help to keep mechanics employed and keep pilots in Maryland. For a relatively small fiscal impact, this legislation would have a large impact on creating and maintaining local jobs while also helping our local airports to expand and serve a larger audience.

I respectfully ask for a favorable report of Senate Bill 121. Thank you.

Best Regards,

A handwritten signature in cursive script that reads 'Addie Eckardt'.

Senator Addie Eckardt