

# SENATE BILL 159

Q4  
SB 14/16 – B&T

7lr1181  
CF HB 67

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By: **Senator Waugh**

Introduced and read first time: January 17, 2017

Assigned to: Budget and Taxation

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## 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 11–233  
10 Annotated Code of Maryland  
11 (2010 Replacement Volume and 2016 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 **11–233.**

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, 2017.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

