

## **BILL ANALYSIS**

Senate Research Center

S.B. 1479  
By: Madla  
Finance  
3/29/2001  
As Filed

### **DIGEST AND PURPOSE**

Currently, the Tax Code provides an exemption from sales tax for machinery, tools, supplies, and equipment used or consumed exclusively in the repair, remodeling, or maintenance of aircraft, aircraft engines, or aircraft component parts by or on behalf of a certified or licensed carrier or certain persons who use the aircraft for providing flight instruction recognized by the Federal Aviation Administration. As proposed, S.B. 1479 ensures that persons who repair and maintain United States Government aircraft are eligible for the same exemption that is now available to persons who repair and maintain commercial aircraft.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Chapter 151H, Section 151.328(d), Tax Code, to provide that machinery, tools, supplies, and equipment used or consumed exclusively in the repair, remodeling, or maintenance of aircraft, aircraft engines, or aircraft component parts by or on behalf of a person described by Subsection (a)(1) or (a)(2) or by Subsection (1), (2), or (3) of Section 151.309 are exempted from the taxes imposed by this chapter.

SECTION 2. Effective date: September 1, 2001.