

HOUSE BILL NO. HB0093

Sales & use tax-aircraft repair.

Sponsored by: Representative Representative(s) Illoway and
Senator(s) Decaria

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales and use tax exemption for aircraft repair as
3 specified; and providing for an effective date.

4

5 *Be It Enacted by the Legislature of the State of Wyoming:*

6

7 **Section 1.** W.S. 39-15-105(a)(viii)(J) and
8 39-16-105(a)(viii)(B) are amended to read:

9

10 **39-15-105. Exemptions.**

11

12 (a) The following sales or leases are exempt from the
13 excise tax imposed by this article:

14

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

4
5 (J) The sale of aircraft repair, remodeling
6 or maintenance services by a full-time mechanic currently
7 licensed or certified by the federal aviation
8 administration, or at a federal aviation administration
9 certified repair station including, but not limited to,
10 repair or replacement materials or parts;

11
12 **39-16-105. Exemptions.**

13
14 (a) The following purchases or leases are exempt from
15 the excise tax imposed by this article:

16
17 (viii) For the purpose of exempting sales of
18 services and tangible personal property as an economic
19 incentive, the following are exempt:

20
21 (B) The purchase of aircraft repair,
22 remodeling or maintenance services by a full-time mechanic
23 currently licensed or certified by the federal aviation
24 administration, or at a federal aviation administration

1 certified repair station including, but not limited to,
2 repair or replacement materials or parts;

3

4 **Section 2.** This act is effective July 1, 2006.

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(END)