



## **126th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2013

**Legislative Document** 

No. 279

S.P. 112

In Senate, February 7, 2013

An Act To Sustain Maine's Aviation Industry by Extending the Exemption from Sales and Use Tax for Aircraft and Parts

Submitted by the Department of Economic and Community Development pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

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DAREK M. GRANT Secretary of the Senate

Presented by Senator CUSHING of Penobscot. Cosponsored by Representative GOODE of Bangor and Senators: BURNS of Washington, CAIN of Penobscot, GERZOFSKY of Cumberland, GRATWICK of Penobscot, PLUMMER of Cumberland, Representatives: DUPREY of Hampden, HARVELL of Farmington, TIMBERLAKE of Turner.

1	Be it enacted by the People of the State of Maine as follows:
2 3	Sec. 1. 36 MRSA §1760, sub-§88-A, as enacted by PL 2011, c. 380, Pt. GGGG, §3, is amended to read:
4 5 6	<b>88-A.</b> Aircraft and parts. Sales, use or leases of aircraft and sales of repair and replacement parts exclusively for use in aircraft or in the significant overhauling or rebuilding of aircraft or aircraft parts or components from July 1, 2011 to June 30, 2015.
7	SUMMARY
8 9	This bill permanently exempts aircraft and aircraft parts from Maine's sales and use tax. The exemption is currently scheduled to expire on June 30, 2015.