

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 598

DATE: April 4, 2003

Version: As introduced

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Subject: Sales tax exemption for aircraft maintenance facility

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Overview

This bill expands the sales tax exemption for aircraft heavy maintenance facilities to include such a facility operated by an aircraft repair company. Present law is limited to a facility leased by an airline.

Section

- 1 Sales tax exemption for aircraft maintenance facility.** Modifies the sales tax exemption for building materials, supplies, and equipment to construct an aircraft heavy maintenance base. Under present law, this exemption is limited to a facility operated by an airline company. This section expands the exemption to include a facility operated by an aircraft repair company. This provision was enacted as part of assistance package for Northwest Airlines to facility the construction of the heavy maintenance base for Airbus planes in Duluth.

Effective date: Sales made after June 30, 2003