

**Hall of the House of Representatives**  
90th General Assembly - Regular Session, 2015  
**Amendment Form**

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**Subtitle of House Bill No. 1662**

TO EXEMPT FROM THE SALES AND USE TAX CERTAIN SERVICES AND PARTS AND OTHER  
PROPERTY INCORPORATED INTO CERTAIN COMMERCIAL JET AIRCRAFT; AND TO PROVIDE A  
SALES AND USE TAX EXEMPTION FOR SALES OF AIRCRAFT UNDER CERTAIN CIRCUMSTANCES.

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**Amendment No. 1 to House Bill No. 1662**

Amend House Bill No. 1662 as originally introduced:

Add Representative Bell as a cosponsor of the bill

AND

Add Senator Files as a cosponsor of the bill

AND

Page 1, line 14, delete "CIRCUMSTANCES" and substitute "CIRCUMSTANCES; TO  
DECLARE AN EMERGENCY"

AND

Delete the subtitle in its entirety and substitute:

"TO EXEMPT FROM THE SALES AND USE TAX  
CERTAIN SERVICES AND PARTS RELATED TO  
COMMERCIAL JET AIRCRAFT; TO PROVIDE A  
SALES AND USE TAX EXEMPTION FOR SALES OF  
CERTAIN AIRCRAFT; AND TO DECLARE AN  
EMERGENCY."

AND

Page 2, line 12, delete "sold" and substitute "sold by a person that is the  
resident of another state"

AND

Page 2, delete line 19, and substitute the following:

"purpose of:

(1) Removing the aircraft from this state under its own power;



or

(2) Locating the aircraft at a maintenance facility in this state for the time period necessary to complete maintenance or modifications to the aircraft if the aircraft is removed from this state upon completion of the maintenance or modifications."

AND

Delete SECTION 3 of the bill in its entirety, and substitute the following:

"SECTION 3. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that the current statutes governing the taxes applicable to certain aircraft sales hinder the ability of certain service providers to earn a living; that amending the law will provide additional opportunities for Arkansas citizens to obtain work; and that this act is immediately necessary because it is important to Arkansas's economy to encourage and enable the state's citizens to obtain these types of service contracts whenever possible. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

The Amendment was read \_\_\_\_\_

By: Representatives Jett, Bell

JLL/JLL - 03-23-2015 15:19:17

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Chief Clerk