

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1478

5 By: Representative Eaves
6 By: Senator B. Johnson
7

For An Act To Be Entitled

9 AN ACT CONCERNING SALES AND USE TAX EXEMPTIONS
10 RELATED TO AIRCRAFT; TO AMEND THE SALES AND USE TAX
11 EXEMPTION FOR COMMERCIAL JET AIRCRAFT; AND FOR OTHER
12 PURPOSES.
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Subtitle

15 TO AMEND THE SALES AND USE TAX EXEMPTION
16 FOR COMMERCIAL JET AIRCRAFT.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-52-401(28), concerning the sales and use
23 tax exemption for parts or other tangible personal property incorporated into
24 a commercial jet aircraft, is amended to read as follows:

25 (28)(A) Parts or other tangible personal property incorporated
26 into or that become a part of commercial ~~jet~~ turbine engine aircraft
27 components, or commercial ~~jet~~ turbine engine aircraft subcomponents, and the
28 services required to incorporate the parts or other tangible personal
29 property or otherwise make the parts or other tangible personal property part
30 of a commercial ~~jet~~ turbine engine aircraft component or commercial ~~jet~~
31 turbine engine aircraft subcomponent.

32 (B) As used in this subdivision (28), “commercial ~~jet~~
33 turbine engine aircraft” means a commercial, military, private, or other
34 turbine or turbo jet aircraft ~~having a certified maximum take-off weight of~~
35 ~~twelve thousand five hundred pounds (12,500 lbs.) or more, regardless of~~
36 weight, operating under 14 C.F.R. Parts 135 and 137, as they existed on



1 January 1, 2023, or otherwise operating for a business purpose;

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3 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
4 first day of the calendar quarter following the effective date of this act.

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