

# H.B. 165

## SALES AND USE TAX EXEMPTIONS RELATING TO AIRCRAFT

HOUSE FLOOR AMENDMENTS

AMENDMENT 1

FEBRUARY 22, 2008 10:09 AM

Representative **Brad L. Dee** proposes the following amendments:

1. Page 1, Line 15:

15                   •     sales of parts ~~{-}~~ **and** equipment ~~{,or supplies}~~ for aircraft; or

2. Page 2, Line 57 through Page 3, Line 62:

57                   (5) sales of parts ~~{+}~~ **and** ~~{+}~~ ~~{-}~~ equipment ~~{,or supplies}~~ **:**

**(a) by an establishment described in NAICS Code 336411, 336412, or 336413 of the 2002 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget; and**

**(b)** for:

58                   ~~{(a)}~~ **(i)** installation in an aircraft [~~operated by common carriers in interstate or foreign~~

59 ~~commerce~~], including services relating to the installation of parts ~~{-}~~ **or** equipment ~~{,or supplies}~~  
in the

60 aircraft;

61                   ~~{(b)}~~ **(ii)** renovation of an aircraft; or

62                   ~~{(c)}~~ **(iii)** repair of an aircraft;

3. Page 12, Lines 363 through 364:

363                   (31) sales of aircraft ~~{+}~~ **manufactured in Utah** ~~{if sold for delivery and use outside Utah~~

364 ~~where a sales or use tax is not imposed, even if the title is passed in Utah}~~ ~~{+}~~ ;