

# S.B. 237

## COMMERCIAL AIRLINE AND AIRPORT TAXATION AMENDMENTS

HOUSE FLOOR AMENDMENTS

AMENDMENT 3

MARCH 4, 2008 3:36 PM

Representative **David Clark** proposes the following amendments:

1. *Page 1, Lines 22 through 24*

*Senate 3rd Reading Amendments*

*2-29-2008:*

- 22           ▶       provides a sales and use tax exemption for sales of certain construction materials  
23   purchased ~~§~~→ on or after July 1, 2010, ~~←~~§ by or on behalf of an international airport;  
=       ▶       provides a sales and use tax exemption for sales of certain construction materials purchased  
on or after July 1, 2008, by or on behalf of a new airport located within a county of the second class; and  
24           ▶       makes technical changes.

2. *Page 42, Lines 1273 through 1283*

*a. Senate 3rd Reading Amendments*

*b. 2-29-2008:*

- 1273   district[-]; ~~{and}~~  
1274       (69) sales of construction materials:  
1275       (a) ~~§~~→ {~~(a)~~} purchased on or after July 1, 2010;  
1275a   (b) ~~←~~§ purchased by, on behalf of, or for the benefit of an international airport:  
1276       (i) located within a county of the first class; and  
1277       (ii) that has a United States customs office on its premises; and  
1278       ~~§~~→ [(b)] (c) ~~←~~§ if the construction materials are:  
1279       (i) clearly identified;  
1280       (ii) segregated; and  
1281       (iii) installed or converted to real property;  
1282       (A) owned or operated by the international airport described in Subsection (69) ~~§~~→ [(a)] (b) ~~←~~§ ; and  
1283       (B) located at the international airport described in Subsection (69) ~~§~~→ [(a)] (b) ~~←~~§ ; and  
(70) sales of construction materials:  
(a) purchased on or after July 1, 2008;  
(b) purchased by, on behalf of, or for the benefit of a new airport;  
(i) located within a county of the second class; and  
(ii) that is owned or operated by a city in which an airline as defined in Section 59-2-102 is  
headquartered; and  
(c) if the construction materials are:  
(i) clearly identified;

**(ii) segregated; and**

**(iii) installed or converted to real property:**

**(A) owned or operated by the new airport described in Subsection (70)(b);**

**(B) located at the new airport described in Subsection (70)(b); and**

**(C) as part of the construction of the new airport described in Subsection (70)(b)** .