

1 HB653
2 119126-1
3 By Representatives Kennedy, Buskey, Gaston, Barton, Ison,
4 Fincher, Baker (A), Davis, Faust, Collier, McMillan, Shiver
5 and Gordon (N & P)
6 RFD: Mobile County Legislation
7 First Read: 02-MAR-10

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Class 2 municipalities; to exempt from
14 state sales and use tax the gross proceeds from the sales and
15 use of parts, components, and systems that become a part of a
16 commercial aircraft which undergoes a conversion or
17 reconfiguration if the aircraft to be converted was originally
18 configured with a seating capacity of 50 seats or more; and to
19 provide for retroactive effect.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. In Class 2 municipalities, the gross
22 proceeds from the sales and use of parts, components, and
23 systems that become a part of a commercial aircraft which
24 undergoes a conversion or reconfiguration, if the aircraft to
25 be converted was originally configured with a seating capacity
26 of 50 seats or more, shall be exempt from state sales and use
27 tax.

1 Section 2. All laws or parts of laws which conflict
2 with the provisions of this act are hereby repealed to the
3 extent and only to the extent that they are in direct conflict
4 with the provisions of this act.

5 Section 3. This act shall be effective retroactively
6 to January 1, 2008.