

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1478

By: Representative Eaves

By: Senator B. Johnson

## For An Act To Be Entitled

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

## Subtitle

TO AMEND THE SALES AND USE TAX EXEMPTION  
FOR COMMERCIAL JET AIRCRAFT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-52-401(28), concerning the sales and use tax exemption for parts or other tangible personal property incorporated into a commercial jet aircraft, is amended to read as follows:

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

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



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

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