

**HOUSE . . . . . No. 02493**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Cory Atkins*

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to the repeal of sales tax exemption for aircraft.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>John W. Scibak</i>	<i>2nd Hampshire</i>
<i>Ruth B. Balsler</i>	<i>12th Middlesex</i>
<i>George Ross</i>	<i>2nd Bristol</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>

# HOUSE . . . . . No. 02493

By Ms. Atkins of Concord, a petition (accompanied by bill, House, No. 2493) of Ross and others relative to the repeal of sales tax exemption for aircraft Joint Committee on Revenue.

## The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to the repeal of sales tax exemption for aircraft.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 SECTION 1. Section 6 (vv) of Chapter 64H of the General Laws, as appearing in the 2008
- 2 Official Edition, is hereby amended by adding the following after the word "aircraft" and before
- 3 the period on Line 577:-
- 4 to certificated or licensed carriers of persons or property, for compensation or hire, in interstate
- 5 or foreign commerce under authority of the laws of the United States or any foreign government,
- 6 or sold to any foreign government for use by such government outside of this state, or sold to
- 7 persons who are not residents of this state and who will not use such aircraft in this state
- 8 otherwise than in the removal of such aircraft from this state
- 9 SECTION 2. Section 1 of chapter 64H of the General Laws, as appearing in the 2008 Official
- 10 Edition, is hereby amended by adding the following sentence at the end of the definition of
- 11 "tangible personal property" at line 254:-

12 A transfer of an interest in an aircraft may be considered a transfer of tangible personal property  
13 under rules determined by the Commissioner.

14 SECTION 3. Subsection (e) of section 7 of chapter 64I of the General Laws, as appearing in the  
15 2008 Official Edition, is hereby amended by adding the following after the word "aircraft" and  
16 before the period at line 26:-

17 by certificated or licensed carriers of persons or property, for compensation or hire, in interstate  
18 or foreign commerce under authority of the laws of the United States or any foreign government,  
19 or sold to any foreign government for use by such government outside of this state, or sold to  
20 persons who are not residents of this state and who will not use such aircraft in this state  
21 otherwise than in the removal of such aircraft from this state

22 SECTION 4. Sections 1, 2 and 3 shall take effect on August 1, 2011.