

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 540

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1  
2 RELATING TO SALES TAX EXEMPTIONS; AMENDING SECTION 63-3622GG, IDAHO CODE,  
3 TO PROVIDE AN EXEMPTION FROM THE SALES AND USE TAX FOR THE SALE, LEASE,  
4 PURCHASE OR USE OF FIXED-WING AIRCRAFT PRIMARILY USED AS AN AIR TACTI-  
5 CAL GROUP SUPERVISOR PLATFORM UNDER CONTRACT WITH A GOVERNMENTAL ENTITY  
6 FOR WILDFIRE ACTIVITY; DECLARING AN EMERGENCY AND PROVIDING AN EFFEC-  
7 TIVE DATE.

8 Be It Enacted by the Legislature of the State of Idaho:

9 SECTION 1. That Section 63-3622GG, Idaho Code, be, and the same is  
10 hereby amended to read as follows:

11 63-3622GG. AIRCRAFT. There is exempted from the taxes imposed by this  
12 chapter:

13 (1) The sale, lease, purchase, or use of aircraft primarily used to pro-  
14 vide passenger or freight services for hire as a common carrier only if:

15 (a) The person operates the aircraft under the authority of the laws of  
16 this state, the United States or any foreign government; and

17 (b) The aircraft is used to provide services indiscriminately to the  
18 public; and

19 (c) The aircraft itself transports the person or property from one (1)  
20 location on the ground or water to another.

21 (2) The sale, lease, purchase or use of aircraft primarily used for air  
22 ambulance services.

23 (3) The sale, lease or purchase of aircraft for use outside this state  
24 by nonresidents, even though delivery be made within this state, but only  
25 when:

26 (a) The aircraft will be taken from the point of delivery to a point out-  
27 side this state;

28 (b) The aircraft will not be used in this state more than ninety (90)  
29 days in any twelve (12) month period.

30 (4) Repair and replacement materials and parts installed in or affixed  
31 or applied to, or sold, leased or purchased to be installed in or affixed  
32 or applied to, aircraft in connection with the remodeling, repair or main-  
33 tenance of aircraft described under subsections (1), and (2) and (5) of  
34 this section and industry standard, federal aviation administration (FAA)  
35 approved materials, parts and components installed on non-resident pri-  
36 vately owned aircraft by qualified employees of an FAA approved Idaho repair  
37 station are exempt. Tools and equipment utilized in performing such remod-  
38 eling, repair or maintenance are not exempt.

39 (5) The sale, lease, purchase or use of fixed-wing aircraft primarily  
40 used as an air tactical group supervisor platform under contract with a gov-  
41 ernmental entity for wildfire activity.

1           SECTION 2. An emergency existing therefor, which emergency is hereby  
2 declared to exist, this act shall be in full force and effect on and after  
3 June 30, 2016.