HOUSE DOCKET, NO. 2553 FILED ON: 1/20/2011

HOUSE . . . . . No. 2493

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 adoption of the accompanying bill:

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Cory Atkins	*14th Middlesex*
John W. Scibak	*2nd Hampshire*
Ruth B. Balser	*12th Middlesex*
George T. Ross	*2nd Bristol*
Denise Provost	*27th Middlesex*

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HOUSE . . . . . No. 2493

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

SECTION 1. Section 6 (vv) of Chapter 64H of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by adding the following after the word "aircraft" and before the period on Line 577:-

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

SECTION 2. Section 1 of chapter 64H of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by adding the following sentence at the end of the definition of "tangible personal property" at line 254:-

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

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

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