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Date: (Filing No. S- )

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**STATE OF MAINE**  
**SENATE**  
**126TH LEGISLATURE**  
**FIRST REGULAR SESSION**

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to S.P. 112, L.D. 279, Bill, “An Act To Sustain Maine's Aviation Industry by Extending the Exemption from Sales and Use Tax for Aircraft and Parts”

Amend the amendment by striking out everything after the title and before the summary and inserting the following:

'Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

**Sec. 1. 36 MRSA §199-C, sub-§4**, as enacted by PL 2013, c. 368, Pt. VVVV, §1, is amended to read:

**4. Review of aviation tax expenditure.** The committee, by June 30, ~~2017~~ 2023, shall review the sales tax exemption under section 1760, subsection 88-A to determine whether the exemption provides an incentive for increasing investment in the aviation sector, attracting and retaining aviation business and basing aircraft in the State.

**Sec. 2. 36 MRSA §1760, sub-§88-A**, as amended by PL 2013, c. 368, Pt. VVVV, §2, is further amended to read:

**88-A. Aircraft and parts.** Sales, use or leases of aircraft and sales of repair and replacement parts exclusively for use in aircraft or in the significant overhauling or rebuilding of aircraft or aircraft parts or components from July 1, 2011 to June 30, ~~2021~~ 2033.'

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**SUMMARY**

This amendment implements the substance of the changes made in Committee Amendment "A" except that it reflects the changes that were made by Public Law 2013, chapter 368, the so-called unified biennial budget bill.

**FISCAL NOTE REQUIRED**

(See attached)

SPONSORED BY: \_\_\_\_\_

(Senator HILL)

COUNTY: York