

1 (qq) Equipment used in aircraft repair and
2 maintenance.--There shall be exempt from the tax imposed by
3 this chapter replacement engines, parts, and equipment used in
4 the repair or maintenance of aircraft of more than 15,000
5 pounds maximum certified takeoff weight, when such parts or
6 equipment are installed on such aircraft that is being
7 repaired or maintained in this state.

8 (rr) Aircraft sales or leases.--The sale or lease of
9 an aircraft of more than 15,000 pounds maximum certified
10 takeoff weight for use by a common carrier is exempt from the
11 tax imposed by this chapter. As used in this paragraph,
12 "common carrier" means an airline operating under Federal
13 Aviation Administration regulations contained in Title 14,
14 chapter I, part 121 or part 129 of the Code of Federal
15 Regulations.

16 Section 2. This act shall take effect upon becoming a
17 law.

18
19
20
21
22
23
24
25
26
27
28
29
30
31