



Legislative Council Staff

Research Note

Version: Final

Date: 5/18/2016

Bill Number

Senate Bill 16-155

Sponsors

**Senator Cadman
Representatives Garnett
& Nordberg**

Short Title

***Sales & Use Tax Exemption For
Historic Aircraft***

Research Analyst

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Status

This research note reflects the final version of the bill. This bill was postponed indefinitely by the House Appropriations Committee on May 9, 2016.

Summary

Beginning July 1, 2016, the bill creates a state sales and use tax exemption for a historic aircraft that is on loan to a museum for public display, whether for demonstration, educational, or museum promotional purposes. In order to qualify for the exemption, the historic aircraft may not be used for any other purpose while it is in the state. The museum to which a historic aircraft is on loan must be open to the public at least 20 hours a week. Historic aircraft means any original, restored, or replica of a heavier-than-air aircraft that is at least 35 years old.

Senate Action

Senate Finance Committee (March 31, 2016). One individual testified in opposition to the bill. Two individuals representing the National Museum of World War II Aviation testified in support of the bill. The bill was referred to the Senate Appropriations Committee.

Senate Appropriations Committee (April 15, 2016). The bill was referred to the Senate Committee of the Whole.

Senate Second Reading (April 20, 2016). The Senate passed the bill on second reading with no amendments.

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Senate Third Reading (April 21, 2016). The Senate passed the bill on third reading with no amendments.

House Action

House Finance Committee (May 5, 2016). One individual representing the National Museum of World War II Aviation testified in support of the bill. The bill was referred to the House Committee of the Whole.

House Second Reading (May 8, 2016). The bill was referred to the House Appropriations Committee.

House Appropriations Committee (May 9, 2016). The bill was postponed indefinitely.