## **BILL SUMMARY**

1st Session of the 54<sup>th</sup> Legislature

Bill No.: SB 645
Version: FA1
Request Number: NA
Author: Rep. Reynolds
Date: 4/19/2013
Impact: Eliminates Exemption
For Private Training Entities

## **Research Analysis**

Not required.

Prepared By: Marcia Goff

## **Fiscal Analysis**

The amendment modifies the conditions in which rotary wing aircraft would be exempt from the aircraft excise tax. In the opinion of the Tax Commission the amendment would remove the exemption for any private entities whose purchases of rotary wing aircraft are for the purpose of training.

Prepared By: Mark Tygret

## **Other Considerations**

None.

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