

Bill Summary
2nd Session of the 60th Legislature

Bill No.:	SB 1400
Version:	INT
Request No.	2459
Author:	Sen. Rader
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Bill Analysis

SB 1400 combines several existing sales tax exemptions for certain items and items purchased by qualified aircraft maintenance or manufacturing facilities. An exemption is also created for items purchased relating to the construction or expansion of a qualified aircraft maintenance or manufacturing facility. Aircraft and aircraft parts are also exempted if purchased by a qualified facility. The repair of aircraft engines, modifications, and replacement part purchases are exempted at such facilities. Qualified facilities shall include a facility operated by an air common carrier including one or more component overhaul support buildings or structures in an area owned, leased, or controlled by the air common carrier, at which there were employed at least 2,000 full-time-equivalent employees in the preceding year as certified by the Oklahoma Employment Security Commission.

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