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|------------------------|-----------------------------|---|
| <b>BILL/VERSION:</b>   | <b>SB 1400</b> / INTRODUCED | <b>ANALYST:</b> MM                        |
| <b>AUTHORS:</b>        | Sen. Rader                  | <b>DATE:</b> 1/9/2026                     |
| <b>TAX(ES):</b>        | Sales/Use Tax               |   |
| <b>SUBJECT(S):</b>     | Exemption                   |   |
| <b>EFFECTIVE DATE:</b> | January 1, 2027             | <b>Emergency</b> <input type="checkbox"/> |

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**ESTIMATED REVENUE IMPACT:**

**FY27: None**

**FY28: None**

**ANALYSIS:** The measure reorganizes various sales tax exemptions related to aircraft in Section 1357 of Title 68, consolidating them for clarity and ease of reference. These changes do not have any revenue or operational impact.

1/29/26

DATE

*Huan Gong*

DR. HUAN GONG, CHIEF TAX ECONOMIST

1/30/26

DATE

*Marie Schuble*

MARIE SCHUBLE, DIVISION DIRECTOR

1/30/26

DATE

*Joseph P. Gappa*

JOSEPH P. GAPPA, FOR THE COMMISSION

*The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted. This estimate reflects current available data as of the date of issuance and is subject to revision if additional information becomes known.*