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

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

1/30/26

DATE

1/30/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST



MARIE SCHUBLE, DIVISION DIRECTOR

Joseph P. Gappa

JOSEPH P. GAPPY, 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.