

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND AND THIRTEEN

S.P. 112 - L.D. 279

**An Act To Sustain Maine's Aviation Industry by Extending the Exemption  
from Sales and Use Tax for Aircraft and Parts**

Be it enacted by the People of the State of Maine as follows:

**Sec. 1. 36 MRSA §199-C, sub-§4**, as enacted by PL 2013, c. 368, Pt. VVVV, §1, is amended to read:

**4. Review of aviation tax expenditure.** The committee, by June 30, ~~2017~~ 2023, shall review the sales tax exemption under section 1760, subsection 88-A to determine whether the exemption provides an incentive for increasing investment in the aviation sector, attracting and retaining aviation business and basing aircraft in the State.

**Sec. 2. 36 MRSA §1760, sub-§88-A**, as amended by PL 2013, c. 368, Pt. VVVV, §2, is further amended to read:

**88-A. Aircraft and parts.** Sales, use or leases of aircraft and sales of repair and replacement parts exclusively for use in aircraft or in the significant overhauling or rebuilding of aircraft or aircraft parts or components from July 1, 2011 to June 30, ~~2021~~ 2033.