

1-1 By: Nichols, Parker S.B. No. 1030
 1-2 (In the Senate - Filed January 31, 2025; February 24, 2025,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 9, 2025, reported favorably by the following vote: Yeas 13,
 1-5 Nays 0; April 9, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Huffman	X			
1-8 Hinojosa of Hidalgo	X			
1-9 Alvarado	X			
1-10 Bettencourt	X			
1-11 Campbell	X			
1-12 Creighton	X			
1-13 Flores	X			
1-14 Hall	X			
1-15 Kolthorst			X	
1-16 Nichols			X	
1-17 Paxton	X			
1-18 Perry	X			
1-19 Schwertner	X			
1-20 West	X			
1-21 Zaffirini	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the exemption from sales and use taxes for certain
 1-26 aircraft components and other property required for normal aircraft
 1-27 operations.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 151.328(e), Tax Code, is amended to read
 1-30 as follows:

1-31 (e) Tangible personal property that is permanently affixed
 1-32 or attached as a component part of an aircraft [~~owned or operated by~~
 1-33 ~~a person described by Subsection (a)(1) or (a)(2),~~] or that is
 1-34 necessary for the normal operations of the aircraft and is pumped,
 1-35 poured, or otherwise placed in the aircraft[7] is exempted from the
 1-36 taxes imposed by this chapter.

1-37 SECTION 2. The change in law made by this Act does not
 1-38 affect tax liability accruing before the effective date of this
 1-39 Act. That liability continues in effect as if this Act had not been
 1-40 enacted, and the former law is continued in effect for the
 1-41 collection of taxes due and for civil and criminal enforcement of
 1-42 the liability for those taxes.

1-43 SECTION 3. This Act takes effect September 1, 2025.

1-44 * * * * *