



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 185
[2013 Senate Bill 348]

**Sales and Use Tax Exemption
for Aircraft Parts, Maintenance,
and Labor**

Under current Wisconsin law, the sales of aircraft, including aircraft parts, accessories, and fuel, are exempt from sales and use tax if the sales are made to persons using the aircraft as certified or licensed carriers in interstate or foreign commerce or to foreign governments for use outside the state. Additionally, current law provides a sale and use tax exemption for sales of aircraft to persons who are not Wisconsin residents if the aircraft is removed from the state after the sale. Current law also exempts from sales and use tax repairs and maintenance services performed on aircraft that qualify for the above exemptions.

2013 Wisconsin Act 185 adds a comprehensive exemption for aircraft parts to the list of aviation-related sales and use tax exemptions under existing law, described above. Under the Act, sales of aircraft parts are exempt from sales and use tax regardless of how the aircraft is used. The Act also creates a sales and use tax exemption for the repair and maintenance of any aircraft and aircraft parts.

Effective date: July 1, 2014.

Prepared by: Scott Grosz, Senior Staff Attorney

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.