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Commissioner

State of Alabama Department of Revenue

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June 16, 2021

NOTICE

TO: All Sellers Making Retail Sales of Aircraft Parts

SUBJECT: Extension of Tax Exemptions for Sales of Parts for Refurbishing Certain Aircraft

Act 2012-185 of the 2012 Regular Session of the Alabama Legislature provided a tax exemption for the gross receipts from the sale of parts, components, and systems for refurbishing certain aircraft. The exemption was clarified by Act 2013-196 of the 2013 Regular Session to include a conforming use tax exemption. The exemption was scheduled to expire on May 30, 2022, unless extended by the Legislature.

Please be advised that Act 2021-28, which became effective on February 10, 2021, removed the sunset provision for the sales and use tax exemption on these aircraft parts, components, and systems. Therefore, the sales and use tax exemption as defined in §40-23-4(a)(48), Code of Ala. 1975, is extended unless amended or revoked by an act of the Legislature.

If you have any questions regarding this notice or the sale of aircraft parts, please contact the Sales and Use Tax Division at the address or telephone number shown below:

Alabama Department of Revenue
Sales and Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710
Phone: 334-242-1490