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## **NOTICE**

Thursday, May 12, 2022

### **Extension of Tax Exemptions for Sales of Parts for Refurbishing Certain Aircraft**

ATTN: All Sellers Making Retail Sales of Aircraft Parts

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

Act 2021-28 became effective on February 10, 2021, and 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, was extended, unless amended or revoked by an act of the Legislature.

Act 2022-293 became effective on April 11, 2022, and reinstated the sunset provision for the sales and use tax exemption on these aircraft parts, components, and systems. The exemption is available to sales made through May 30, 2030, on contracts or projects entered into on or before May 30, 2027.

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#### **Contact**

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