

HB 1306 -- SALES AND USE TAX EXEMPTION FOR AIRCRAFT SOLD TO
NONRESIDENTS

SPONSOR: Gosen

This bill authorizes a state and local sales and use tax exemption for an aircraft sold to a nonresident of Missouri. To be eligible for the exemption, the aircraft cannot be based in the state and must be removed from the state within 10 days of the later of transfer of title or a return to service associated with a transfer of title.