

**HB 2839-S2 - DIGEST**

(DIGEST AS ENACTED)

Provides a sales and use tax exemption, in the form of a remittance, on charges for labor and services rendered in respect to the constructing of new buildings made to: (1) Eligible maintenance repair operators engaged in the maintenance of airplanes; or

(2) Port districts, political subdivisions, or municipal corporations, if the new building is to be leased to an eligible maintenance repair operator engaged in the maintenance of airplanes.

Expires January 1, 2027.