

---

---

# A BILL FOR AN ACT

RELATING TO AIRCRAFT SERVICE AND MAINTENANCE FACILITIES.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Section 237-24.9, Hawaii Revised Statutes, is  
2 amended by amending subsection (b) to read as follows:

3           "(b) As used in this section:

4           "Aircraft" means any craft or artificial contrivance of  
5 whatever description engaged in intrastate, interstate, or  
6 international scheduled commercial use as defined in chapter  
7 263, that operates with two or more jet engines.

8           "Aircraft service and maintenance" means all scheduled and  
9 unscheduled tasks performed within an aircraft service and  
10 maintenance facility for the inspection, modification,  
11 maintenance, and repair of aircraft and related components  
12 including engines, hydraulic and electrical systems, and all  
13 other components which are an integral part of an aircraft.

14           "Aircraft service and maintenance facility" means a  
15 facility for aircraft service and maintenance that is not less  
16 than thirty thousand square feet in area, and which may include  
17 ancillary space which is integral to the facility, such as parts



1 and inventory warehouse space, tool rooms, and related  
2 administrative and employee space.

3 "Construction of an aircraft service and maintenance  
4 facility" means all design, engineering, labor, and material  
5 costs associated with the construction of facilities the  
6 principle purpose of which is the provision of facilities for  
7 aircraft service and maintenance.

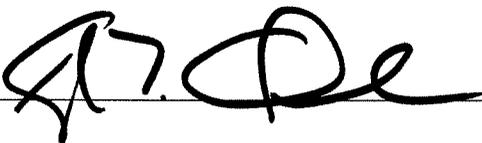
8 "Maintenance" means the upkeep of aircraft engines,  
9 hydraulic and electrical systems, and all other components which  
10 are an integral part of an aircraft, including galley carts and  
11 cargo containers, but does not include refueling, janitorial  
12 services or cleaning, restocking of aircraft and passenger  
13 supplies, or loading or unloading of cargo and passenger  
14 baggage."

15 SECTION 2. New statutory material is underscored.

16 SECTION 3. This Act shall take effect upon its approval.

17

INTRODUCED BY:



JAN 22 2007



**Report Title:**

Aircraft Maintenance Facilities; General Excise Tax; Exemption

**Description:**

Clarifies the general excise tax exemption for aircraft service and maintenance facilities by amending the definition of the term "maintenance" to include galley carts and cargo containers.

