

# **WEST VIRGINIA LEGISLATURE**

**2017 REGULAR SESSION**

**Introduced**

## **Senate Bill 504**

BY SENATORS HALL, BOSO, PREZIOSO, FACEMIRE, MANN,

ROMANO, SMITH, SYPOLT, STOLLINGS AND PLYMALE

[Introduced March 3, 2017; Referred  
to the Committee on Finance]



1 A BILL to amend and reenact §11-6H-2 of the Code of West Virginia, 1931, as amended, relating  
2 to defining “special aircraft property” to include certain parts, materials or items used in  
3 the construction or repair of aircraft, aircraft engines or components of aircraft.

*Be it enacted by the Legislature of West Virginia:*

1 That §11-6H-2 of the Code of West Virginia, 1931, as amended, be amended and  
2 reenacted to read as follows:

**ARTICLE 6H. VALUATION OF SPECIAL AIRCRAFT PROPERTY.**

**§11-6H-2. Definitions.**

1 (a) When used in this article, terms defined in subsection (b) of this section have the  
2 meanings ascribed to them by this section, unless a different meaning is clearly required by the  
3 context in which the term is used.

4 (b) *Terms defined.* —

5 (1) “Aircraft” means a weight-carrying structure for navigation of the air that is supported  
6 by the dynamic action of the air against its surfaces and includes, but is not limited to, an airplane  
7 or helicopter. For the purposes of this article, the term “aircraft” does not include dirigibles,  
8 balloons, kites, rockets, gliders, ornithopters, fan wing vehicles, autogyros and powered lift  
9 vehicles other than helicopters.

10 (2) “Airplane” means a fixed-wing aircraft heavier than air that is driven by a propeller or  
11 by jet, turbojet, turbofan, ram jet, pulse jet, scramjet or rocket engine and supported by the  
12 dynamic reaction of air against its wings.

13 (3) “Commercial airline” means an air transportation system used to transport people and  
14 tangible personal property for profit and includes carriers that operate with fixed routes and flight  
15 schedules as well as charter carriers.

16 (4) “Helicopter” means an aircraft whose support in the air is derived chiefly from the  
17 aerodynamic forces acting on one or more rotors turning about on substantially vertical axes.

18 (5) "Private carrier" means any firm, partnership, joint venture, joint stock company, any  
19 public or private corporation, cooperative, trust, business trust or any other group or combination  
20 acting as a unit that is engaged in a primary business other than commercial air transportation  
21 that operates an aircraft for the transportation of employees or others for business purposes.

22 (6) "Salvage value" means the lower of fair market salvage value or five percent of the  
23 original cost of the property.

24 (7) "Special aircraft property" means all aircraft owned or leased by commercial airlines or  
25 private carriers, or any parts, materials or items used in the construction, maintenance or repair  
26 of aircraft, which are or are intended to become, affixed to, or a part of an aircraft, or of an aircraft's  
27 engine, or of any other component of an aircraft used as such, by a repair station as defined under  
28 Part 145 of Title 14 of the United States Code of Federal Regulations, or any succeeding  
29 regulations issued by the Federal Aviation Administration or any successor agency.

NOTE: The purpose of this bill is to expand the definition of "Special aircraft property", as it relates to taxation.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.