

Texas Register Preamble

The Comptroller of Public Accounts proposes new §3.280, concerning aircraft. The new section implements Senate Bill 1396, 84th Legislature, 2015, which enacted Tax Code, Chapter 163, relating to sales and use taxation of aircraft. In addition, the new section replaces those portions of §3.297 of this title (relating to Carriers) and §3.292 of this title (relating to Repair, Remodeling, Maintenance, and Restoration of Tangible Personal Property) that address aircraft in order to create a section dedicated solely to aircraft.

Subsection (a) provides definitions. Paragraph (1) defines the term "affiliate." This definition is based upon the definition of the term "affiliate" in Tax Code, §163.006(c) (Certain Transactions Between Related Persons) as an entity that would be classified as a member of the purchaser's affiliated group under Tax Code, §171.0001 (General Definitions).

Several of the terms defined in subsection (a) relate to the use of aircraft in connection with agricultural operations. Paragraph (2) defines the term "agricultural aircraft operation," pursuant to Tax Code, §151.316(a)(11) (Agricultural Items). Pursuant to Tax Code, §151.328(a)(5) (Aircraft), paragraph (3) defines the term "agricultural use" using the definition assigned to the term by Tax Code, §23.51 (Appraisal of Agricultural Land; Definitions). Paragraph (8) defines the term "exotic animals." The term references the definitions of the terms exotic fowl and exotic livestock given in Texas Agriculture Code, §161.001(a) (Definitions). Paragraphs (12), (18), and (26) define the terms "livestock," "predator control," and "wildlife," respectively, all of which appear in Tax Code, §151.328(a)(5) but are not defined therein. For purposes of this subsection, the term "livestock" is defined to refer to horses, mules, donkeys, llamas, alpacas, and animal life of a kind that ordinarily constitutes food for human consumption. This definition reflects the meaning of the term "livestock" as it appears in §3.296 of this title (relating to Agriculture, Animal Life, Feed, Seed, Plants, and Fertilizer). The definition of the term "predator control" refers to Texas Parks and Wildlife Code, Chapter 43, Subchapter G (Permits to Manage Wildlife and Exotic Animals from Aircraft). The definition of the term "wildlife" is based upon the definition of the term in Texas Parks and Wildlife Code, §43.103(6) (Definitions).

Paragraph (4) addresses the statutory change to the definition of "aircraft" in Tax Code, §151.328(c) enacted by House Bill 3319, 80th Legislature, 2007, which amended the types of flight simulation training devices that are defined as aircraft. The definition further incorporates prior comptroller determinations that "balloons"

and "gliders" do not meet the definition of an aircraft for sales and use tax purposes. See, for example, Comptroller's Decision No. 33,078 (1995) and STAR Accession No. 8510L0667A14 (October 1, 1985). The definition also excludes unmanned aerial vehicles, including missiles, rockets, model aircraft, and drones.

Paragraph (5) defines the term "certificated or licensed carrier" using the definition given in Tax Code, §163.001 (Certificated or Licensed Carriers). The definition further emphasizes that letters of authorization, certificates of inspection, and airworthiness certificates do not convey authority to operate as a certificated or licensed carrier. Such letters and certificates relate to the carrier device itself rather than to a person's right to operate a carrier business.

Paragraph (6) defines the term "component part" using language derived from both §3.297 and *Southwest Airlines Co. v. Bullock*, 784 S.W.2d 563 (Tex. App.--Austin 1990, no writ).

Paragraph (7) defines the term "consumable supplies" consistent with the meaning given to the term in §3.292 of this title. Paragraph (9) defines the term "extended warranty or service policy" consistent with the meaning given to the term in §3.292 of this title.

Paragraph (10) defines the acronym "FAA."

Paragraph (11) defines the term "incorporated materials" consistent with the meaning given to the term in §3.291 of this title (relating to Contractors). Paragraph (13) defines the term "lump-sum contract." This definition is based, in part, on the meaning given to the term in §3.291 of this title. Paragraphs (14), (15), and (16) define the terms "maintain," "maintenance," and "manufacturer's written warranty," respectively, consistent with the meaning given to the terms in §3.292 of this title.

Paragraph (17) defines the term "operational control." This definition is based on Tax Code, §163.002(b) (Resale of Aircraft), which states, "For purposes of this subsection, 'operational control' has the meaning assigned by the Federal Aviation Regulations and includes the exercise of authority over initiating, conducting, or terminating a flight."

The definition for the term "qualified flight instruction" in paragraph (19) is adapted, in part, from §3.297, which is being proposed for amendment. Additional language is added to the definition to make clear that qualified flight instruction does not include training in aerobatic maneuvers. See STAR Accession No. 200210542L (October 30, 2002) (partially superseded on other grounds).

Paragraph (20) defines the term "remodel." This definition is derived from the definition of the term "remodeling" in §3.300 of this title (relating to Manufacturing; Custom Manufacturing; Fabricating; Processing). Paragraphs (21) and (22) define the terms "repair" and "restore," respectively, consistent with the meaning given to the terms in §3.292 of this title.

Paragraph (23) defines the term "sale for resale" in the context of aircraft purchases. This definition is taken from Tax Code, §163.002.

The definition of the term "separated contract" in paragraph (24) is based, in part, on the definition of the term provided in §3.291. Paragraph (25) defines the term "service provider" consistent with the meaning given to the term in §3.292 of this title.

Subsection (b) provides information about the taxability of the sale, lease, or rental of aircraft, aircraft engines, and component parts. Paragraph (1) states that the sale, lease, or rental of an aircraft, aircraft engine, or component part in Texas is subject to sales tax. Paragraph (2) explains what is included in the taxable sales price of an aircraft, aircraft engine, or component part.

Subsection (c) provides information concerning use tax. Paragraph (1) reiterates that use tax is due when an aircraft purchased, leased, or rented outside of Texas is brought into Texas for use in Texas. See Tax Code, §151.101 (Use Tax Imposed) and §151.105 (Importation for Storage, Use, or Consumption Presumed).

Subsection (c)(2) addresses when an aircraft purchased outside of Texas and brought into Texas is presumed to have been purchased for use in this state. The paragraph implements Tax Code, §151.105 and §163.004 (No Presumption of Use).

Subsection (c)(3) explains that an aircraft is not subject to use tax in Texas if it is predominantly used outside of the state for a year. See Tax Code, §163.005 (No Imposition of Tax Following Out-of-State Use). This subsection also provides recordkeeping requirements for substantiating out of state use.

Subsection (c)(4) states that an aircraft is not subject to use tax in Texas if it is brought into the state for the sole purpose of being completed, repaired, remodeled, or restored. See Tax Code, §163.003 (Use of Aircraft). This subsection also provides recordkeeping requirements for proving that an aircraft was in Texas for the sole purpose of completion, repair, remodeling, or restoration.

Subsection (c)(5) states that a taxpayer may be entitled to a credit against Texas use tax for tax paid to another state and refers taxpayers to §3.338 of this title (relating to

Multistate Tax Credits and Allowance of Credit for Tax Paid to Suppliers) for more information.

Subsection (d) addresses transactions between related persons. Paragraph (1) implements Tax Code, §163.006(a). Paragraphs (2) and (3) implement Tax Code, §163.006(b), which exempts from sales tax certain sales, leases, or rentals of an aircraft by an affiliate of the aircraft's purchaser.

Subsection (e) addresses the sales and use tax exemptions in Tax Code, Chapters 163 (Sales and Use Taxation of Aircraft) and 151 (Limited Sales, Excise, and Use Tax) that are specific to aircraft. This subsection reflects the comptroller's general policy that purchasers *may* issue a resale or exemption certificate to a seller, but are not required to do so in order to later claim an exemption on a purchase, except as provided in subsection (e)(4). "Only *sellers* of taxable items are required to accept and maintain resale or exemption certificates to prove tax-free sales." Comptroller's Decision No. 46,537 (2009) (emphasis added).

Subsection (e)(1) incorporates the exemptions provided by Tax Code, §151.328(a)(1) and (e) for the sale, lease, or rental to a certificated or licensed carrier of aircraft, component parts, and tangible personal property necessary for the normal operation of, and pumped or poured into, an aircraft. Paragraph (1)(D) makes clear that the exemption does not extend to, and sales and use tax is due on, the sale, lease, or rental of taxable items that support the overall operation of a certificated or licensed carrier. In addition, paragraph (1)(E) incorporates from existing §3.297 the exemption from sales tax created by Tax Code, §151.330(h) (Interstate Shipments, Common Carriers, and Services Across State Lines) for the sale of tangible personal property to a certificated or licensed carrier in Texas for use solely outside Texas if the carrier, using its own facilities, ships the items to a point outside this state under a bill of lading. Subsection (e)(1)(E) restates the language of the statute.

Subsection (e)(2) incorporates from §3.297, and expands upon, a description of the exemption created by Tax Code, §151.328(a)(2) and (e) for the sale, lease, or rental to a qualified flight school or instructor of aircraft, component parts, and tangible personal property necessary for the normal operation of, and pumped or poured into, an aircraft. Paragraph (2)(E) also incorporates from §3.297 a description of the exemption from sales tax for the rental of an aircraft by a student enrolled in a program providing qualified flight instruction.

Subsection (e)(3) incorporates from existing §3.297 the sales and use tax exemption created by Tax Code, §151.328(a)(3) for the sale, lease, or rental of an aircraft to a foreign government. The paragraph further states that sales or use tax is due on the

sale or lease of component parts or materials that are incorporated in this state into an aircraft owned by a foreign government, unless the sale or lease is otherwise exempt under Tax Code, Chapter 151.

Subsection (e)(4) restates Tax Code, §151.328(a)(4), (f), and (g), which creates an exemption from tax for the sale or lease of an aircraft in this state to a person for use and registration in another state or nation before any use in this state. This subsection also memorializes the holding of *Energy Education of Montana, Inc. v. Comptroller of Public Accounts*, 2013 Tex. App. LEXIS 5047 (Tex. App - Austin 2013, pet. denied).

Subsection (e)(4)(A)(i) is added to establish that performing repairs, remodeling, maintenance, or restoration on the aircraft in Texas prior to flying the aircraft out of Texas does not cause a loss of the exemption. See STAR Accession No. 9401L1283G12 (December 26, 1994).

Given the unique, highly mobile nature of aircraft, the comptroller has determined that aircraft purchased under the fly-away exemption should not be subject to the general rules regarding divergent use of property purchased under an exemption, and should instead be treated as aircraft purchased out-of-state. Consequently, subsection (e)(4)(C) and (D) explains that an aircraft purchased under the fly-away exemption and subsequently used in Texas will not be subject to tax if it is predominantly used outside of Texas for one year. Subsection (e)(4)(E) establishes recordkeeping requirements for proving the predominant use of the aircraft. These subparagraphs mirror subsection (c)(3).

Subsection (e)(4)(F) provides that the fly-away exemption does not apply to short-term hourly rentals. Subsection (e)(4)(G) requires a purchaser claiming the fly-away exemption to provide the seller with a properly completed Texas Aircraft Exemption Certificate Out-of-State Registration and Use, Form 01-907. This subparagraph implements Tax Code, §151.328(f).

Subsection (e)(5) implements Senate Bill 958, 81st Legislature, 2009. This legislation amended Tax Code, §151.316 (Agricultural Items) to memorialize existing comptroller policy allowing an exemption for aircraft, machinery, and equipment used exclusively in an agricultural aircraft operation. In addition, the bill amended Tax Code, §151.328 to exempt aircraft used for other agricultural purposes, such as predator control. Subsection (e)(5)(A) provides that sales and use tax is not due on aircraft purchased exclusively for an agricultural use. See Tax Code, §151.328(a)(5). Subsection (e)(5)(B) provides that aircraft, component parts, and tangible personal property necessary for the normal operation of, and pumped or

poured into, an aircraft are exempt when used exclusively in an agricultural aircraft operation. See Tax Code, §151.316(a)(11). Subsection (e)(5)(B) also implements House Bill 268, 82nd Legislature, 2011, which added Tax Code, §151.1551 (Registration Number Required for Timber and Certain Agricultural Items) requiring an agricultural aircraft operation to obtain an Agriculture/Timber registration number from the comptroller and to provide that registration number to the seller when purchasing taxable items exempt under Tax Code, §151.316.

Subsection (e)(5)(C) states that selling a gunner's seat on an aircraft used in agriculture operations to a person who will take nuisance feral hogs or coyotes is subject to Texas sales and use tax as an amusement service. See Tax Policy News, June 2012 (STAR Accession No. 201207530L). The comptroller has long held that hunting is not a taxable amusement service. See, for example, §3.298(a)(2)(H) of this title (relating to Amusement Services); see also STAR Accession No. 200807120L (July 17, 2008) ("No tax is due on a separate charge for hunts or hunting guide services."). However, using a helicopter to take feral hogs or coyotes is not hunting. A Texas hunting license is not required to take nuisance feral hogs and coyotes; rather, a special permit must be obtained from the Texas Parks and Wildlife Department. See Parks and Wildlife Code, §43.1075 (Using Helicopters to Take Certain Animals). Further, it is a violation of state law to sport hunt from an aircraft. See Parks and Wildlife Code, §43.1095(c) (Prohibited Acts).

Subsection (e)(6) addresses fractional ownership programs and explains that the sale, lease, or rental of an aircraft operated under Part 91, Subpart K of the Federal Aviation Regulations is not subject to tax. See Tax Code, §163.007 (Aircraft Operated Under Fractional Ownership Programs).

Subsection (f) provides information about the tax due when an aircraft or other taxable item that was sold, leased, or rented tax-free under a resale or exemption certificate is subsequently put to a divergent use. This subsection directs taxpayers to §3.285 of this title (relating to Resale Certificate; Sales for Resale) and §3.287 of this title (relating to Exemption Certificates) for more information.

Subsection (g) provides information concerning the tax responsibilities of service providers repairing, remodeling, maintaining, or restoring aircraft, aircraft engines, or component parts. Paragraph (1) explains that the labor to complete, repair, remodel, maintain, or restore an aircraft is not a taxable service. See Tax Code, §151.0101(a)(5)(A) (Taxable Services). Paragraph (2) contains information that was previously provided in existing §3.292(i). Paragraph (3) describes the sales tax exemption for repair, remodeling, and maintenance services performed on aircraft that are exempt from tax under subsection (e)(1), (2), or (5). Paragraph (4)

memorializes guidance previously provided in STAR Accession Nos. 8804L0873G11 (April 6, 1988) and 200008645L (August 28, 2000). The provisions in paragraph (5), concerning the repair, remodeling, maintenance, or restoration of component parts removed from and returned to an aircraft pursuant to the repair, remodeling, maintenance, or restoration of that aircraft, also incorporates longstanding comptroller guidance. See STAR Accession No. 200810222L (October 9, 2008).

Subsection (h) addresses jet turbine engines. Paragraphs (1) and (2) are incorporated from existing §3.297. These paragraphs grant an exemption for persons providing electrochemical plating or a similar process used in overhauling, retrofitting, or repairing jet turbine aircraft engines and their components, as provided by Tax Code, §151.318(n) (Property Used in Manufacturing). Paragraph (3) addresses the exemption for the sale of electricity or natural gas used in the off-wing processing, overhaul, or repair of a jet turbine engine or its parts for a certificated or licensed carrier provided by Tax Code, §151.317(a)(7) (Gas and Electricity). This paragraph is also incorporated from existing §3.297.

Subsection (i)(1) and (2), concerning manufacturer's written warranty and extended warranties, respectively, are incorporated from §3.292, which is being proposed for amendment.

Subsection (j) addresses the occasional sale exemption provided in Tax Code, §151.304 (Occasional Sales) and makes reference to §3.316 of this title (relating to Occasional Sales; Transfers Without Change in Ownership; Sales by Senior Citizens' Organizations; Sales by University and College Student Organizations; and Sales by Nonprofit Animal Shelters).

Subsection (k) addresses the purchase of an aircraft for resale. Paragraph (1) provides the requirements sellers must meet in order to accept a resale certificate in good faith. These requirements are derived from §3.285 of this title and are reflected in prior Comptroller's Decisions, such as Comptroller's Decision No. 105,680 (2013). Paragraph (2) explains when a person purchasing, leasing, or renting an aircraft may provide a properly completed resale certificate in lieu of paying tax on the purchase, lease, or rental. This paragraph implements Tax Code, §163.002.

Subsection (l) addresses the application of local sales and use tax to the sale, lease, and rental of aircraft.

Tom Currah, Chief Revenue Estimator, has determined that for the first five-year period the rule will be in effect, there will be no significant revenue impact on the state or units of local government.

Mr. Currah also has determined that for each year of the first five years the rule is in effect, the public benefit anticipated as a result of enforcing the rule will be by conforming the rule to current statutes and agency policy. This rule is proposed under Tax Code, Title 2, and does not require a statement of fiscal implications for small businesses. There is no significant anticipated economic cost to individuals who are required to comply with the proposed rule.

Comments on the proposal may be submitted to Teresa G. Bostick, Manager, Tax Policy Division, P.O. Box 13528, Austin, Texas 78711-3528. Comments must be received no later than 30 days from the date of publication of the proposal in the *Texas Register*.

The new section is proposed under Tax Code, §111.002 (Comptroller's Rules, Compliance; Forfeiture), which provides the comptroller with the authority to prescribe, adopt, and enforce rules relating to the administration and enforcement of the provisions of Tax Code, Title 2.

The new section implements Tax Code, Chapter 163 (Sales and Use Taxation of Aircraft), and Tax Code, §§151.006 (Sale for Resale), 151.011 (Defining Use and Storage), 151.0101(a)(5) (Taxable Services), 151.101 (Use Tax Imposed), 151.105 (Importation for Storage, Use, or Consumption Presumed), 151.1551 (Registration Number Required for Timber and Certain Agricultural Items), 151.304 (Occasional Sales), 151.316 (Agricultural Items), 151.317(a)(7) (Gas and Electricity), 151.318(n) (Property Used in Manufacturing), 151.328 (Aircraft), and 151.330 (Interstate Shipments, Common Carriers, and Services Across State Lines).

Texas Register

TITLE 34	PUBLIC FINANCE
PART 1	COMPTROLLER OF PUBLIC ACCOUNTS
CHAPTER 3	TAX ADMINISTRATION
SUBCHAPTER O	STATE AND LOCAL SALES AND USE TAXES
RULE §3.280	Aircraft
ISSUE	03/10/2017
ACTION	Proposed

(a)Definitions. The following words and terms, when used in this section, shall have the following meanings, unless the context clearly indicates otherwise.

(1)Affiliate--A member of a group of entities in which a controlling interest is owned by a common owner or owners, either corporate or noncorporate, or by one or more of the member entities.

(2)Agricultural aircraft operation--The operation of an aircraft licensed by the FAA under 14 Code of Federal Regulations, Part 137. Agricultural aircraft operations include crop dusting, pollination, and seeding.

(3)Agricultural use--This term includes, but is not limited to, the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or of fiber, leather, pelts, or other tangible products having a commercial value; planting cover crops or leaving land idle for the purpose of participating in a governmental program, provided the land is not used for residential purposes or a purpose inconsistent with agricultural use; and planting cover crops or leaving land idle in conjunction with normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management. The term also includes the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 or more than 20 acres.

(4)Aircraft--A fixed-wing, heavier-than-air craft that is operated by a pilot from within the craft, is driven by propeller or jet and is supported by the dynamic reaction of the air against its wings; a helicopter; or an airplane flight simulation training device approved by the FAA under Appendices A and B, 14 Code of Federal Regulations, Part 60. The term does not include balloons, gliders, rockets, missiles, or unmanned aerial vehicles.

(5)Certificated or licensed carrier--A person authorized by the FAA to operate an aircraft to transport persons or property in compliance with the certification and operations specifications requirements of 14 Code of Federal Regulations, Part 121, 125, 133, or 135. Letters of authorization, certificates of inspection, and airworthiness certificates are not appropriate evidence of authority to operate as a certificated or licensed carrier.

(6)Component part--Tangible personal property that is intended to be permanently affixed to, and become a part of, an aircraft; is necessary to the normal operations of the aircraft, or is required by FAA regulations; and is secured or attached to the

aircraft. The term includes tangible personal property necessary to the normal operations of the aircraft that can be removed temporarily from the aircraft for servicing, such as engines, seats, radar equipment, and other electronic devices used for navigational or communications purposes, and air cargo containers, food carts, fire extinguishers, survival rafts, and emergency evacuation slides. Items such as pillows, blankets, trays, ice for drinks, kitchenware, and toilet articles are not component parts.

(7)Consumable supplies--Tangible personal property that is used by a service provider to repair, remodel, maintain, or restore tangible personal property belonging to another; is not transferred into the care, custody, or control of the purchaser of the service; and, having been used once for its intended purpose, is completely used up or destroyed. Examples of consumable supplies include, but are not limited to, canned air used to remove dust from equipment and solvents used to clean equipment parts.

(8)Exotic animals--Livestock and fowl that are not indigenous to Texas and are defined as exotic livestock or exotic fowl by Agriculture Code, §161.001(a) (Definitions). Examples include, but are not limited to, nilgai antelope, blackbuck antelope, axis deer, fallow deer, sika deer, aoudad, ostriches, and emus.

(9)Extended warranty or service policy--A contract sold to the purchaser of tangible personal property for an amount in addition to the charge for the tangible personal property, or sold to an owner of tangible personal property, to extend the terms of the manufacturer's written warranty or provide a warranty in addition to or in place of the manufacturer's written warranty.

(10)FAA--Federal Aviation Administration, an agency of the United States Department of Transportation.

(11)Incorporated materials--Tangible personal property that is attached or affixed to, and becomes a part of, an aircraft, aircraft engine, or component part in such a manner that the property loses its distinct identity as separate tangible personal property.

(12)Livestock--Horses, mules, donkeys, llamas, alpacas, and animal life of a kind that ordinarily constitutes food for human consumption. The term livestock does not include wildlife or pets.

(13)Lump-sum contract--A written agreement in which the agreed price is one lump-sum amount and in which the charge for incorporated materials is not separated from the charge for skill and labor. Separated invoices or billings issued to the customer will not change a written lump-sum contract into a separated contract unless the terms of the contract require separated invoices or billings.

(14)Maintain--To perform maintenance.

(15)Maintenance--Work performed on operational and functioning tangible personal property that is necessary to sustain or support safe, efficient, and continuous operation of the tangible personal property, or is necessary to keep the

tangible personal property in good working order by preventing decline, failure, lapse, or deterioration.

(16)Manufacturer's written warranty--A manufacturer's guarantee made for no additional charge to the purchaser of an item of tangible personal property that the item is operable and will remain operable for a specified period of time.

(17)Operational control--This term has the meaning assigned by FAA regulations and includes the exercise of authority over initiating, conducting, or terminating a flight.

(18)Predator control--A form of wildlife and exotic animal management regulated by the Texas Department of Parks and Wildlife under Parks and Wildlife Code, Chapter 43, Subchapter G (Permits to Manage Wildlife and Exotic Animals from Aircraft) used to protect or aid in the administration or protection of land, water, wildlife, livestock, domesticated animals, human life, or crops. Feral hog eradication using an aircraft is one form of predator control.

(19)Qualified flight instruction--Training recognized by the FAA that is designed to lead to a pilot certificate or rating issued by the FAA, or is otherwise required by rule or regulation of the FAA, and that is conducted under the direct or general supervision of a flight instructor certified by the FAA. Qualified flight instruction includes FAA-required check flights, maintenance flights, and test flights, but does not include demonstration flights for marketing purposes or training in aerobatic maneuvers.

(20)Remodel--To modify or remake tangible personal property belonging to another in a similar but different manner, or to change the style, shape, or form of tangible personal property belonging to another, without causing a loss of its identity or without causing it to operate in a new or different manner. Remodeling does not include processing.

(21)Repair--To mend or restore to working order or operating condition tangible personal property that was broken, damaged, worn, defective, or malfunctioning.

(22)Restore--To return tangible personal property that is still operational and functional, but that has faded, declined, or deteriorated, to its former or original state.

(23)Sale for resale--The sale, lease, or rental of an aircraft to a person who acquires the aircraft for the purpose of leasing, renting, or reselling the aircraft to another person, or for the purpose of transferring operational control of the aircraft to one or more persons pursuant to one or more written lease agreements, in exchange for a fixed, variable, or periodic consideration, whether or not the consideration is in the form of a cash payment, in the United States of America or a possession or territory of the United States of America or in the United Mexican States in the form or condition in which the aircraft is acquired.

(24)Separated contract--A written agreement in which the agreed price is divided into a separately stated charge for incorporated materials and a separately stated charge for skill and labor. An agreement is a separated contract if the charge for

incorporated materials and the charge for labor are separately stated on an invoice or billing that, according to the terms of the contract, is deemed to be a part of the contract. Adding the separated charge for incorporated materials and the separated charge for labor together to give a lump-sum total does not transform a separated contract into a lump-sum contract. An aircraft completion, repair, remodeling, maintenance, or restoration contract that separates the charge for incorporated materials from the charge for labor is a separated contract even if the charge for labor is zero.

(25)Service provider--A person who repairs, remodels, maintains, or restores tangible personal property belonging to another.

(26)Wildlife--Animals, other than insects, that normally live in a state of nature and are not ordinarily domesticated.

(b)Sales tax.

(1)The sale, lease, or rental of an aircraft, aircraft engine, or component part in Texas is the sale, lease, or rental of tangible personal property, and is subject to sales tax, unless otherwise exempt under Tax Code, Chapter 151 (Limited Sales, Excise, and Use Tax) or Chapter 163 (Sales and Use Taxation of Aircraft). The lease or rental of an aircraft complete with pilot or crew for a single charge is a nontaxable transportation service, rather than the lease or rental of an aircraft, even when the charges for the aircraft and the pilot or crew are separately stated. For more information about leases and rentals, refer to §3.294 of this title (relating to Rental and Lease of Tangible Personal Property).

(2)Sales tax is due on the total sales, lease, or rental price of the aircraft, aircraft engine, or component part. The total sales, lease, or rental price includes separately stated charges for any service or expense connected with the sale, lease, or rental, including transportation or delivery charges. The total sales, lease, or rental price does not include separately stated cash discounts or the value of any tangible personal property taken as a trade-in by the seller in the regular course of business in lieu of all or part of the price of the aircraft. For more information on determining the taxable sales price of an item of tangible personal property, refer to Tax Code, §151.007 ("Sales Price" or "Receipts") and §3.294 of this title.

(c)Use tax.

(1)General rule. Use tax is due on the use, storage, or other consumption in this state of an aircraft purchased, leased, or rented outside of Texas and brought into Texas to be used in Texas. For more information about the application of the use tax to aircraft engines and component parts, refer to §3.346 of this title (relating to Use Tax).

(2)Presumption of purchase for use in Texas. An aircraft purchased, leased, or rented outside of Texas and then brought into Texas by a purchaser is presumed to have been purchased from a seller for use in Texas and is subject to Texas use tax. An aircraft that is brought into Texas by a person who did not purchase the aircraft directly from a seller is not presumed to have been purchased for use in Texas.

(3) Predominant use outside of Texas.

(A) An aircraft purchased, leased, or rented outside of Texas and then brought into Texas is not subject to Texas use tax if the aircraft is predominantly used outside of Texas for a period of one year beginning on the later of:

(i) the date the aircraft was acquired, by purchase, lease, rental, or otherwise, by the person bringing the aircraft into Texas; or

(ii) the date the aircraft was substantially complete in the condition for its intended use and conducted its first flight for the carriage of persons or property.

(B) For purposes of this subsection, an aircraft is predominantly used outside of this state if more than 50% of its total departures are from locations outside of Texas.

(C) The owner or operator of the aircraft must maintain records sufficient to show each of the aircraft's departures. The comptroller may examine all logs and records maintained on any aircraft brought into Texas to determine the percentage of an aircraft's total departures that were made from locations in Texas.

(4) Completing, repairing, remodeling, or restoring aircraft in Texas. An aircraft purchased, leased, or rented outside of Texas and then brought into Texas for the sole purpose of completing, repairing, remodeling, or restoring the aircraft is not subject to Texas use tax.

(A) Completion, repair, remodeling, or restoration includes flights solely for troubleshooting, testing, or training, and flights between service locations under an FAA-issued ferry permit.

(B) Any use of the aircraft for business or pleasure travel during the time that the aircraft is being completed, repaired, remodeled, or restored means the aircraft was not brought into Texas for the sole purpose of completion, repairs, remodeling, or restoration, and Texas use tax may be due on the aircraft.

(C) The owner or operator of the aircraft must maintain records sufficient to show all uses of the aircraft within Texas. The comptroller may examine all logs and records maintained on the aircraft to determine the actual use of the aircraft in Texas.

(5) Use tax credit. The purchaser or lessee of an aircraft is allowed to claim a credit against Texas use tax due on the use of the aircraft for any legally imposed sales or use tax due and paid on the sale or use of the item by the purchaser or lessee of the item to another state or any political subdivision of another state. For information on taking a credit for tax paid to another state, refer to §3.338 of this title (relating to Multistate Tax Credits and Allowance of Credit for Tax Paid to Suppliers).

(d) Related parties.

(1) The sale, lease, rental, or other transaction between a person and a member, owner, or affiliate of the person involving an aircraft that would not be subject to tax, or would qualify for an exemption from tax if the transaction were between unrelated persons remains not subject to tax or exempt from tax to the same extent as if the transaction were between unrelated persons.

(2) Except as provided in paragraph (3) of this subsection, the use of an aircraft by an affiliate of the purchaser of the aircraft, or an owner or member of either the purchaser or its affiliate, is not subject to tax if the purchaser paid Texas sales or use tax on the purchase of the aircraft, or the purchase of the aircraft was exempt from Texas sales or use tax.

(3) The exemption in paragraph (2) of this subsection does not apply if the purchase of the aircraft was exempt as:

(A) a sale for resale; or

(B) an occasional sale, unless the owner, member, affiliate, or the owner or member of the affiliate, who is leasing or renting the aircraft could have purchased the aircraft as an occasional sale. For information on the occasional sale exemption, see subsection (j) of this section.

(e) Tax exemptions specific to aircraft. In addition to the other exemptions from tax provided under Tax Code, Chapter 151, the following tax exemptions apply specifically to the sale, lease, rental, and use in Texas of aircraft, aircraft engines, and component parts. A person claiming a sales tax exemption under this subsection may provide the seller with a properly completed exemption certificate at the time of the transaction. For more information, refer to §3.287 of this title (relating to Exemption Certificates).

(1) Certificated or licensed carriers.

(A) Sales and use tax is not due on the sale, lease, or rental of an aircraft to a certificated or licensed carrier.

(B) Sales and use tax is not due on the sale, lease, or rental of component parts of an aircraft to a certificated or licensed carrier.

(C) Sales and use tax is not due on the sale or use of tangible personal property that is necessary for the normal operations of, and is pumped, poured, or otherwise placed in, an aircraft owned or operated by a certificated or licensed carrier.

(D) Sales and use tax is due on the sale, lease, or rental of machinery, tools, and equipment that support the overall operation of a certificated or licensed carrier, such as baggage loading or handling equipment, reservation or booking machinery and equipment, garbage and other waste disposal equipment, and office supplies and equipment, unless otherwise exempt under Tax Code, Chapter 151.

(E) Sales tax is not due on the sale of tangible personal property transferred to a certificated or licensed carrier in Texas, if the carrier, using its own facilities, ships the items to a point outside of Texas under a bill of lading and the items are purchased for use by the carrier in the conduct of its business as a certificated or licensed carrier solely outside Texas.

(2) Flight schools, instructors, and students.

(A) Sales or use tax is not due on the sale, lease, or rental of an aircraft to a person who:

(i) holds a current flight school or flight instructor certificate issued by the FAA;
(ii) holds a current sales and use tax permit issued under Tax Code, Chapter 151;
and

(iii) uses the aircraft to provide qualified flight instruction.

(B) Any use of the aircraft other than that described in this paragraph is subject to tax as a divergent use under subsection (f) of this section, unless otherwise exempt under Tax Code, Chapter 151.

(C) Sales or use tax is not due on the sale or use of component parts of an aircraft owned or operated by a flight school or flight instructor to provide qualified flight instruction.

(D) Sales or use tax is not due on the sale or use of tangible personal property that is necessary for the normal operations of, and is pumped, poured, or otherwise placed in, an aircraft owned or operated by a flight school or flight instructor to provide qualified flight instruction.

(E) A student enrolled in a program providing qualified flight instruction may claim an exemption from sales tax on the short-term hourly rental of an aircraft for qualified flight instruction, including solo flights and other flights. When completing an exemption certificate claiming this sales tax exemption, the student must identify the flight school by name and address or, if the student is not enrolled in a flight school program, the student must identify the student's flight instructor and the instructor's address. The student must also retain copies of written tests and instructor's endorsements. Without evidence that the student is in pursuit of a FAA-certified pilot certificate or flight rating, aircraft rentals are subject to sales tax.

(3) Foreign governments. Sales tax is not due on the sale, lease, or rental of an aircraft to a foreign government. Sales tax is due on the sale or lease of component parts or materials incorporated in Texas into an aircraft owned by a foreign government, unless otherwise exempt under Tax Code, Chapter 151. Refer to subsection (g) of this section for information concerning the repair, remodeling, maintenance, and restoration of aircraft, aircraft engines, and component parts.

(4) Fly-away exemption.

(A) Sales tax is not due on the sale or lease of an aircraft in Texas to a person for use and registration in another state or nation before any use in Texas other than:

(i) completing, repairing, remodeling, maintaining, or restoring the aircraft in Texas, including necessary flights for troubleshooting, testing, or flights between service locations under an FAA-issued ferry permit; or

(ii) flight training in the aircraft.

(B) Any use of the aircraft in Texas other than that described in subparagraph (A) of this paragraph before the aircraft is flown out of this state for use and registration in another state or nation will result in the loss of the exemption.

(C)The subsequent use of an aircraft in Texas after the aircraft has left Texas will not subject the aircraft to tax on the purchase price if the aircraft is predominantly used outside of Texas for a period of one year beginning on the later of:

(i)the date the aircraft was purchased or leased by the person bringing the aircraft into Texas; or

(ii)the date the aircraft was substantially complete in the condition for its intended use and conducted its first flight for the carriage of persons or property.

(D)For purposes of this subsection, an aircraft is predominantly used outside of Texas if more than 50% of its total departures are from locations outside of Texas.

(E)The owner or operator of the aircraft must maintain records sufficient to show each of the aircraft's departures. The comptroller may examine all logs and records maintained on any aircraft brought into Texas to determine the percentage of an aircraft's total departures that were made from locations in Texas.

(F)The fly-away exemption does not apply to the short-term hourly rental of an aircraft in Texas, even if the person renting the aircraft intends to use the aircraft in another state.

(G)Exemption certificate required.

(i)A purchaser claiming the fly-away exemption under this paragraph must provide the seller with a properly completed Texas Aircraft Exemption Certificate Out-of-State Registration and Use, Form 01-907, its electronic equivalent, or any form promulgated by the comptroller that succeeds such form. The seller may only accept the certificate if the seller lacks actual knowledge that the claimed exemption is invalid. Within 30 days of the sale of the aircraft, a copy of the completed certificate signed by both the seller and the purchaser must be provided to the Comptroller of Public Accounts, Business Activity Research Team, P. O. Box 13003, Austin, Texas, 78711-3003.

(ii)By signing the certificate, the purchaser authorizes the comptroller to provide a copy of the certificate to the state or nation in which the aircraft is intended to be used and registered.

(iii)Issuing an invalid certificate is a misdemeanor punishable by a fine not to exceed \$500 in addition to the assessment of tax and, when applicable, penalty and interest on the purchase price of the aircraft.

(5)Agricultural use.

(A)Sales or use tax is not due on the sale, lease, or rental of an aircraft for use exclusively in connection with an agricultural use, as defined in this section, when used for:

(i)predator control;

(ii>wildlife or livestock capture;

(iii>wildlife or livestock surveys;

(iv)census counts of wildlife or livestock;

(v)animal or plant health inspection services; or

(vi) agricultural aircraft operations, such as crop dusting, pollination, or seeding.

(B) Component parts and necessary supplies for aircraft used exclusively in agricultural aircraft operations.

(i) Sales or use tax is not due on the sale or use of component parts of an aircraft used exclusively in agricultural aircraft operations.

(ii) Sales or use tax is not due on the sale or use of tangible personal property that is necessary for the normal operations of, and is pumped, poured, or otherwise placed in, an aircraft used exclusively in agricultural aircraft operations.

(iii) Exemption certificate required. A person claiming the exemption under this subparagraph must have a valid Texas Agricultural and Timber Exemption Registration Number issued by the comptroller, and must issue a properly completed Texas Agricultural Sales and Use Tax Exemption Certification, Form 01-924, its electronic equivalent, or any form promulgated by the comptroller that succeeds such form.

(iv) This exemption does not include the sale or use of firearms, ammunition, or other equipment or tangible personal property used to perform predator control, wildlife census counts, or any other activity not included in the definition of agricultural aircraft operation.

(C) Use of an aircraft is considered to be "for use exclusively in connection with an agricultural use" if 95% of the use of the aircraft is for a purpose described by subparagraph (A) of this paragraph. Travel of less than 30 miles each way to a location to perform a service described by subparagraph (A) of this paragraph will not disqualify the sale, lease, or rental of an aircraft from the exemption, and will not be regarded as divergent use.

(D) Selling the use of a gunner's seat on an aircraft that is exempt under this paragraph to a person participating in aerial wildlife management, as authorized by Parks and Wildlife Code, §43.1075 (Using Helicopters to Take Certain Animals), will not result in a loss of the exemption. The sale of the gunner seat is subject to sales tax as a taxable amusement service under Tax Code, §151.0028 (Amusement Services) and §3.298 of this title (relating to Amusement Services).

(E) A person who claims an exemption under this paragraph must maintain and make available to the comptroller upon request flight records for all uses of the aircraft, as well as any other records requested by the comptroller, such as Aerial Wildlife Management Permits issued under Parks and Wildlife Code, Chapter 43, Subchapter G. Failure to maintain adequate records may result in loss of the exemption.

(6) Fractional ownership operations. Sales and use tax is not due on the sale, lease, or rental of an aircraft operated as part of a fractional ownership program under 14 Code of Federal Regulations Part 91, Subpart K-Fractional Ownership Operations. Sales tax is due on the sale or lease of component parts or materials incorporated

into an aircraft that is part of an aircraft fractional ownership operation, unless otherwise exempt under Tax Code, Chapter 151.

(f)Divergent use.

(1)Exempt aircraft, aircraft engines, and component parts. Sales and use tax is due when an aircraft, aircraft engine, or component part sold, leased, or rented tax-free under a properly completed exemption certificate is subsequently put to a taxable use other than the use allowed under the certificate. For more information, refer to §3.287 of this title.

(2)Sales for resale. Sales and use tax is due when an aircraft engine or component part sold, leased, or rented tax-free under a properly completed resale certificate is subsequently put to a taxable use other than the use allowed under the certificate. For more information, refer to §3.285 of this title (relating to Resale Certificate; Sales for Resale). Sales and use tax is not due on the divergent use of an aircraft that is purchased for resale.

(3)Agricultural use and agricultural aircraft operations. No divergent use may be made of an aircraft exempted under subsection (e)(5) of this section, relating to agricultural use, without a total loss of the exemption. Certain limited uses identified in subsection (e)(5)(C) of this section do not constitute divergent use of an agricultural aircraft. No divergent use of component parts or necessary tangible personal property exempted under subsection (e)(5)(B) of this section, relating to agricultural aircraft operations, can be made without a total loss of that exemption.

(g)Repair, remodeling, maintenance, restoration, and completion.

(1)Labor to complete, repair, remodel, maintain, or restore aircraft in Texas is not subject to sales tax. The sale or use of materials incorporated into an aircraft, aircraft engine, or component part being completed, repaired, remodeled, maintained, or restored in Texas is subject to sales and use tax as provided in paragraph (2) of this subsection, unless otherwise exempt.

(2)Tax responsibilities of service providers.

(A)Incorporated materials. Whether the service provider owes tax on the purchase of materials that will become incorporated materials as part of the completion, repair, remodeling, maintenance, or restoration of an aircraft, aircraft engine, or component part depends upon whether the service provider is operating under a lump-sum or separated contract.

(i)Separated contracts. If the services are performed under a separated contract, the service provider is regarded as the seller of the incorporated materials. If the service provider has a sales and use tax permit, the service provider may issue a properly completed resale certificate to the supplier in lieu of paying sales tax on the purchase of the incorporated materials. The service provider must then collect sales tax from the customer on either the agreed contract price for the incorporated materials, or the amount the service provider paid for the incorporated materials, whichever amount is greater. The service provider may also use incorporated

materials removed from an inventory of items upon which sales or use tax was paid at the time of purchase. In such a case, sales tax is to be collected from the customer on the agreed contract price of the incorporated materials as though the incorporated materials had been purchased tax-free with a resale certificate.

(ii)Lump-sum contracts. If the services are performed under a lump-sum contract, the service provider is the ultimate consumer of all incorporated materials. The service provider may not collect sales tax from the customer. The service provider must pay sales or use tax to the suppliers of the incorporated materials at the time of purchase, unless the service provider works under both lump-sum and separated contracts and uses incorporated materials removed from a valid tax-free inventory that were originally purchased tax-free by use of a resale certificate. In such a case, the service provider incurs a tax liability based upon the purchase price of the incorporated materials and must report and remit the tax to the comptroller. The service provider owes sales or use tax on the purchase of incorporated materials even when the services are performed for a customer that is exempt from tax under Tax Code, Chapter 151.

(B)Tools, equipment, and consumable supplies. Sales and use tax is due on the purchase, lease, or rental of tools, equipment, and consumable supplies used by the service provider but not incorporated into the aircraft, aircraft engine, or component part at the time of the service, regardless of the type of contract used to perform the service, and the service provider may not collect sales or use tax from the customer on any charges for such items.

(3)Exemption for certificated or licensed carriers, flight schools or instructors, and persons operating aircraft for an agricultural use.

(A)The total charge for services to complete, repair, remodel, maintain, or restore aircraft, aircraft engines, or component parts by or for a certificated or licensed carrier, a flight school or instructor providing qualified flight instruction, or a person operating aircraft for an agricultural use is exempt from sales and use tax, whether the charge is lump-sum or separately stated.

(B)Sales and use tax is not due on the sale, lease, or rental of machinery, tools, supplies, and equipment used directly and exclusively in the repair, remodeling, maintenance, or restoration of aircraft, aircraft engines, or component parts by or for a certificated or licensed carrier, a flight school or a flight instructor providing qualified flight instruction, or person conducting an agricultural aircraft operation, provided the purchaser issues the seller a properly completed exemption certificate. This includes equipment, such as battery chargers and diagnostic equipment, used to sustain or support safe and continuous operations and to keep the aircraft in good working order by preventing its decline, failure, lapse, or deterioration.

(4)Aircraft used outside Texas. The following guidelines apply to aircraft brought into Texas by out-of-state owners or operators for completion, repair, remodeling, or restoration.

(A) Separated contracts. Sales or use tax is not due on the separately stated charge for labor to complete, repair, remodel, maintain, or restore an aircraft, aircraft engine, or component part performed under a separated contract. The cost of incorporated materials is:

(i) subject to sales tax when the owner or operator takes delivery of the aircraft in Texas; or

(ii) not subject to sales tax when the aircraft is delivered to an out-of-state location by the service provider.

(B) Lump-sum contracts. Sales tax is not due by the owner or operator of an aircraft completed, repaired, remodeled, maintained, or restored under a lump-sum contract. The service provider owes sales or use tax on the incorporated materials, whether the service provider delivers the aircraft out of state or the owner or operator takes delivery of the aircraft in Texas.

(5) The repair, remodeling, maintenance, or restoration of component parts removed from and returned to an aircraft pursuant to the repair, remodeling, maintenance, or restoration of that aircraft is to be treated in accordance with the provisions of this subsection. The repair, remodeling, maintenance, or restoration of a component part removed from an aircraft that is not returned to the aircraft is subject to the provisions of §3.292 of this title (relating to Repair, Remodeling, Maintenance, and Restoration of Tangible Personal Property).

(h) Jet turbine aircraft engines.

(1) Sales or use tax is not due on the sale, lease, or rental of the following items used in electrochemical plating or a similar process by persons overhauling, retrofitting, or repairing jet turbine aircraft engines and their component parts:

(A) machinery, equipment, or replacement parts or accessories with a useful life in excess of six months; and

(B) supplies, including aluminum oxide, nitric acid, and sodium cyanide.

(2) A person claiming an exemption under paragraph (1) of this subsection must maintain documentation sufficient to show that no exclusion under Tax Code, §151.318 (Property Used in Manufacturing) applies. Also refer to §3.300 of this title (relating to Manufacturing; Custom Manufacturing; Fabricating; Processing).

(3) Sales tax is not due on the sale of electricity or natural gas used in the off-wing processing, overhaul, or repair of a jet turbine engine or its parts for a certificated or licensed carrier. For more information, refer to §3.295 of this title (relating to Natural Gas and Electricity).

(i) Warranties.

(1) Manufacturer's written warranty or recall campaign.

Texas Register

TITLE 34

PUBLIC FINANCE

PART 1

COMPTROLLER OF PUBLIC ACCOUNTS

CHAPTER 3 TAX ADMINISTRATION
SUBCHAPTER O STATE AND LOCAL SALES AND USE TAXES
RULE §3.280 Aircraft
ISSUE 03/10/2017
ACTION Proposed

[Preamble](#)

No Rule
Available

(A) Sales or use tax is not due on the use of incorporated materials or services furnished by the manufacturer to repair an aircraft, aircraft engine, or component part under a manufacturer's written warranty or recall campaign.

(B) Records must be kept by a service provider showing that the incorporated materials or services were used in repairing an item under a manufacturer's written warranty or recall campaign.

(C) A service provider purchasing incorporated materials used in a repair under a manufacturer's written warranty or recall campaign may issue a properly completed exemption certificate to the seller in lieu of paying tax on the purchase.

(2) Extended warranties and service policies.

(A) Sales tax is not due on the sale of an extended warranty or service policy that covers an aircraft, aircraft engine, or component part.

(B) A service provider performing services under an extended warranty or service policy must collect sales or use tax on the sale or use of incorporated materials as required under subsection (g)(2)(A) of this section, unless the aircraft, aircraft engine, or component part is owned by a certificated or licensed carrier, a flight school or instructor providing qualified flight instruction, or an agricultural aircraft operation.

(j) Occasional sales. The purchase of an aircraft, aircraft engine, or component part is exempt from sales and use tax if the purchase meets the definition of an occasional sale provided by §3.316 of this title (relating to Occasional Sales; Transfers Without Change in Ownership; Sales by Senior Citizens' Organizations; Sales by University and College Student Organizations; and Sales by Nonprofit Animal Shelters).

(k) Sales for resale.

(1) A person selling, leasing, or renting an aircraft, aircraft engine, or component part may accept a properly completed and signed resale certificate from the purchaser at the time of sale in lieu of collecting tax on the sale if the person does not know, and does not have reason to know, that the sale is not a sale for resale. For more information on the good faith acceptance of a resale certificate, refer to §3.285 of this title.

(2)A person purchasing, leasing, or renting an aircraft in a transaction that meets the definition of a sale for resale may provide the seller or lessor with a properly completed resale certificate if the person:

(A)holds a valid sales and use tax permit at the time of the transaction; and

(B)does not intend to exclusively lease the aircraft together with a crew or pilot.

(3)The purchase of an aircraft for lease or rental to another does not qualify as a sale for resale unless more than 50% of the aircraft's departures are made under the operational control of a person other than the purchaser, pursuant to one or more written lease agreements, in exchange for consideration. For purposes of this subsection, consideration is not required to be in the form of a cash payment, and may be fixed, variable, or periodic.

(1)Local tax. Local sales and use taxes, including taxes imposed by a city, county, transit authority, or special purpose district, apply to aircraft in the same manner as any other tangible personal property.

(1)Sales consummated in Texas. Generally, local sales taxes are allocated to the local taxing jurisdictions in which the seller's place of business is located, and the seller must collect the local sales tax, without regard to whether the aircraft is actually delivered to, or intended for use in, a Texas location in a different local taxing jurisdiction. If the seller does not collect the applicable local tax, the purchaser must accrue and remit local tax to the comptroller.

(2)Sales consummated outside of Texas. When an aircraft is purchased or leased outside of Texas and brought into Texas, local use tax is due based on the local taxing jurisdictions in which the aircraft is first stored or used. If the seller does not collect the applicable local tax, the purchaser must accrue and remit to the comptroller any local use tax due.

(3)For more information regarding the local tax collection and reporting responsibilities of sellers and purchasers, refer to §3.334 of this title (relating to Local Sales and Use Tax).

The agency certifies that legal counsel has reviewed the proposal and found it to be within the state agency's legal authority to adopt.

Filed with the Office of the Secretary of State on February 24, 2017

TRD-201700746

Lita Gonzalez

General Counsel

Comptroller of Public Accounts

Earliest possible date of adoption: April 9, 2017

For further information, please call: (512) 475-0387

