

ORDINANCE NO. 2022-331

WHEREAS, by Act No. 2012-185 the Alabama Legislature enacted and the Governor approved an exemption from the state sales tax for any parts, components, and systems used in the conversion, reconfiguration, or maintenance of an aircraft certified as a transport category airplane; and

WHEREAS, said Act authorized any city in Alabama to also provide for a sales tax exemption if approved by ordinance of the local governing body; and

WHEREAS, by Ordinance 2013-94 the governing body of the City of Dothan adopted the exemption from city sales tax for any parts, components, and systems used in the conversion, reconfiguration, or maintenance of an aircraft certified as a transport category airplane as provided in Act No. 2012-185 which exemption period ended on May 30, 2022; and

WHEREAS, by Act No. 2022-293 the Alabama Legislature enacted an extension of the exemption period to May 30, 2027; and

WHEREAS, the governing body of the City of Dothan desires to extend the exemption period as provided in Act No. 2022-293.

NOW, THEREFORE BE IT ORDAINED by the Board of Commissioners of the City of Dothan, Alabama, as follows:

Section 1. That Chapter 94, Taxation, Article II, Sales Tax and Use Tax is hereby amended to extend the exemption period as follows:

**DIVISION 6. FIXED OR ROTARY WING MILITARY AIRCRAFT
AND TRANSPORT CATEGORY AIRCRAFT
SALES AND USE TAX EXEMPTION.**

Section 94-88. Exempted from city sales tax.

The gross receipts from the sale of parts, components, and systems that become a part of a fixed or rotary wing military aircraft or certified transport category aircraft which undergoes conversion, reconfiguration, or general maintenance so long as the address of the aircraft for FAA registration is not in the State of Alabama are exempt from the city sales tax effectively immediately and ending May 30, 2027 unless extended by ordinance.

Ord. No. 2022-331, amending Chapter 94, Taxation, Article II, continued.

Section 94-89. Exempted from city use tax.

Upon the passage of an Act by the Legislature of the State of Alabama providing for an exemption from state use tax of the gross receipts from the sale of parts, components, and systems that become a part of a fixed or rotary wing military aircraft or certified transport category aircraft which undergoes conversion, reconfiguration, or general maintenance so long as the address of the aircraft for FAA registration is not in the State of Alabama, such gross receipts shall be exempt from the city use tax for the period beginning with the effective date of the Act enacted by the Legislature of the State of Alabama and ending May 30, 2027 unless extended by ordinance.

Section 2. This ordinance shall become effective immediately after publication as required by law.

PASSED, ADOPTED AND APPROVED on OCTOBER 18, 2022.

ATTEST:



City Clerk



Mayor


Associate Commissioner District 1

Associate Commissioner District 2


Associate Commissioner District 3


Associate Commissioner District 4


Associate Commissioner District 5


Associate Commissioner District 6
BOARD OF CITY COMMISSIONERS

I hereby certify that the above Ordinance was published in THE DOTHAN EAGLE, a newspaper of general circulation in the City of Dothan, Alabama, on October 21, 2022.


Wendy Shiver
City Clerk