

**SB 6047 - DIGEST**

Provides a sales and use tax exemption to charges, for labor and services rendered in respect to the constructing of new buildings, made to: (1) A maintenance repair operator engaged in the maintenance of commercial airplanes or the fuselages or wings of commercial airplanes; or

(2) A port district, political subdivision, or municipal corporation to be leased to a maintenance repair operator engaged in the maintenance of commercial airplanes or the fuselages or wings of commercial airplanes.