WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

ENROLLED

House Bill 2774

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By Delegates Hamrick, Ward, Folk, Frich,
Summers, Statler, Howell, Zatezalo, Queen,
IAQUINTA AND MILEY

[Passed March 28, 2017; in effect ninety days from passage]

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1	AN ACT 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:

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

ARTICLE 6H. VALUATION OF SPECIAL AIRCRAFT PROPERTY.

§11-6H-2. Definitions.

- (a) When used in this article, terms defined in subsection (b) of this section have the meanings ascribed to them by this section, unless a different meaning is clearly required by the context in which the term is used.
 - (b) Terms defined. —
- (1) "Aircraft" means a weight-carrying structure for navigation of the air that is supported by the dynamic action of the air against its surfaces and includes, but is not limited to, an airplane or helicopter. For the purposes of this article, the term "aircraft" does not include dirigibles, balloons, kites, rockets, gliders, ornithopters, fan wing vehicles, autogyros and powered lift vehicles other than helicopters.
- (2) "Airplane" means a fixed-wing aircraft heavier than air that is driven by a propeller or by jet, turbojet, turbofan, ram jet, pulse jet, scramjet or rocket engine and supported by the dynamic reaction of air against its wings.
- (3) "Commercial airline" means an air transportation system used to transport people and tangible personal property for profit and includes carriers that operate with fixed routes and flight schedules as well as charter carriers.
- (4) "Helicopter" means an aircraft whose support in the air is derived chiefly from the aerodynamic forces acting on one or more rotors turning about on substantially vertical axes.

- (5) "Private carrier" means any firm, partnership, joint venture, joint stock company, any public or private corporation, cooperative, trust, business trust or any other group or combination acting as a unit that is engaged in a primary business other than commercial air transportation that operates an aircraft for the transportation of employees or others for business purposes.
- (6) "Salvage value" means the lower of fair market salvage value or five percent of the original cost of the property.
- (7) "Special aircraft property" means all aircraft owned or leased by commercial airlines or private carriers, or any parts, materials or items used in the construction, maintenance or repair of aircraft which are, or are intended to become, affixed to or a part of an aircraft or of an aircraft's engine or of any other component of an aircraft, used as such, by a repair station as defined under Part 145 of Title 14 of the United States Code of Federal Regulations, or any succeeding regulations issued by the Federal Aviation Administration or any successor agency.

The Joint Committee on Enrolled Bills hereby certifies that the correctly enrolled. Chairman, House Committee Chairman, Senate Committee	foregoing	j bill is	
Originating in the House. In effect ninety days from passage. Clerk of the House of Delegates Clerk of the Senate Speaker of the House of Delegates MMB Cumulant	STATE OF WAS ABOUT	2011 APR -8 PM 6: 37	
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PRESENTED TO THE GOVERNOR

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