

Sales and Repairs of Helicopters

[Public Chapter 724 \(2004\)](#)

Sales &
Use tax
notice
#04-19

Effective May 19, 2004, Public Chapter 724 amends Tenn. Code Ann. Section 67-6-313(h)(1) relative to the sales tax treatment of helicopter sales and repairs.

Under the provisions of Public Chapter 724, the sale of a helicopter within Tennessee to a purchaser that is not a resident of Tennessee is exempt when such helicopter remains in Tennessee after the sale solely for the purpose of repair and refurbishment. The helicopter must be removed from Tennessee within 15 days of the completion of the repairs or refurbishments.

Repair and refurbishment includes modifications, conversions, and installations.

This exemption does not alter existing exemptions for the sale and repair of helicopters that are removed from the state within 15 days.

If you have any questions about this notice, you may contact the department. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. You can access additional information on our Web site at www.Tennessee.gov/revenue.

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