



State Tax Commission of Missouri
Original Assessment Outreach Training

<https://stc.mo.gov>

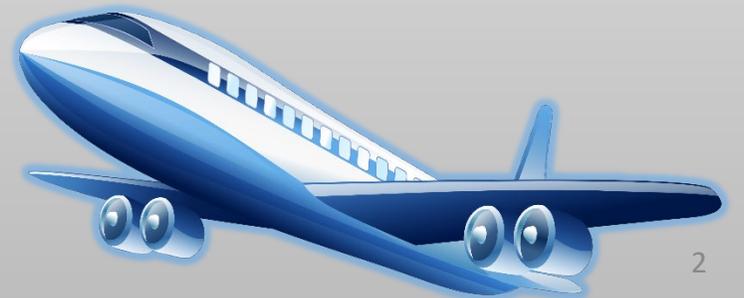
<https://moftp.mo.gov>

OriginalAssessment@stc.mo.gov

State Tax Commission Commercial Aircraft

State Tax Commission Commercial Aircraft

- Commercial aircraft are defined as “aircraft fully equipped for flight and of more than three thousand pounds [3,000 pounds] maximum certified gross take-off weight” (Section 155.010 RSMo).
- There are two categories of commercial aircraft:
 - Commercial aircraft owned by others (CAOBO – account 120) **ARE NOT** engaged in the carriage of persons or cargo for hire.
 - Commercial aircraft owned by airlines (CAOBA – account 130) **ARE** engaged in the carriage persons or cargo for hire. CAOBA typically have certificates of convenience and necessity, FAA 121 or FAA 135 certificates.
- The allocation to Missouri is based on total miles flown in Missouri to total system miles flown in the prior year (Section 155.040 RSMo).



Commercial Aircraft Owned By Airlines (CAOBA)

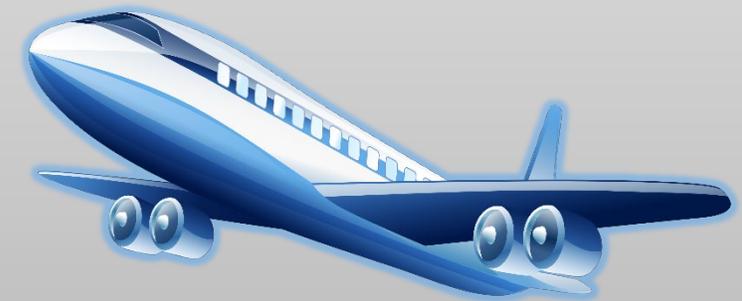
- CAOBA are required to file with the State Tax Commission (RSMo. Section 155.020).
 - Submit (130) CAOBA Aggregate Statement of Taxable Property to the Original Assessment Section on or before May 1. Aggregate statements and instructions are located on the State Tax Commission website.
- CAOBA includes medical helicopters meeting the commercial aircraft definition.
- CAOBA Tax Situs
 - For CAOBA entities, the taxing situs is the location of arrivals and departures at airports and/or helicopter pads

Commercial Aircraft Owned By Others (CAOBO)

- CAOBO: “The state tax commission shall assess, adjust and equalize the valuation of all commercial aircraft... which are operated in this state” (RSMo. 155.040).
 - Commercial aircraft owners file a personal property declaration with the County Assessor by March 1.
 - Submit (120) CAOBO Aggregate Statement of Taxable Property to the Original Assessment Section by May 1. Aggregate statements and instructions are located on the State Tax Commission website.
- CAOBO Tax Situs
 - Aircraft owned by individuals taxing situs is the county where the individual resides.
 - Aircraft owned by incorporated entities taxing situs is the aircraft's airport location.
- By May 1 of each year, the county assessor shall provide the State Tax Commission (STC) with any information compiled from personal property lists filed with the assessor necessary for the STC to assess aircraft (RSMo. Section 155.040).

State Tax Commission Commercial Aircraft

- The current Federal Aviation Administration (FAA) aircraft list for each county in Missouri is available online on the State Tax Commission's website.
- The Original Assessment Section will provide additional aircraft information to the County Clerk after Certification of commercial aircraft, to identify tax situs.
- Taxing jurisdictions are not identified on the State Tax Commission's commercial aircraft certification.





For additional assistance contact:

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