(g) The provisions of this section shall not apply to the following:

(1) Public Aircraft. Any aircraft owned by a state or political subdivision thereof, or any aircraft of the United States government.

(2) Military and Foreign Aircraft. Military aircraft of the United States government or any aircraft licensed by a foreign country with which the United States has reciprocal relations; provided, however, that such aircraft shall not be engaged in any commercial activity within this State.

(3) Interstate and Foreign Commerce. Any aircraft owned or operated by an air carrier certified by or operating pursuant to exemption authority from the Civil Aeronautics Board for carrying of passengers, cargo or mail in interstate or foreign commerce[.], AND WHICH IS USED EXCLUSIVELY FOR THESE PURPOSES.

(4) Aircraft Owned by Mineral County Residents. Aircraft owned by residents of Mineral County, West Virginia and based in Allegany County, Maryland, provided that aircraft owned by residents of Allegany County, Maryland and based in Mineral County, West Virginia are exempted from personal property taxes imposed by Mineral County, West Virginia.

(5) Aircraft Owned by Persons in Military Service. Aircraft owned by persons in military service who are nonresidents of this State but who, by virtue of their orders, have been assigned to duty in this State. This exemption applies only so long as these persons remain nonresidents of this State and their aircraft are registered by the state of their residence.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved April 22, 1975.

CHAPTER 306

(Senate Bill 260)

AN ACT concerning

Aviation – Aircraft Registration Fee