

2026 Regular Session

SENATE BILL NO. 442

BY SENATOR STINE

TAX/LOCAL. Provides for a local sales and use tax exemption in Calcasieu Parish for the furnishing of repairs to certain aircraft. (7/1/26)

1 AN ACT

2 To enact R.S. 47:337.9(G), relative to sales and use tax; to authorize a local sales and use
3 tax exemption; to establish an exemption for the repair of certain aircraft, including
4 interior modifications, overhaul, and upgrades; to provide for applicability; to
5 provide for an effective date; and to provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.9(G) is hereby enacted to read as follows:

9 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
10 exemptions applicable

11 * * *

12 G. Notwithstanding the provisions of R.S. 47:301.7, charges for the
13 furnishing of repairs, including interior modifications, overhaul, and upgrades,
14 to an aircraft registered outside of Louisiana shall be exempt from the sales and
15 use taxes levied by any taxing authority in Calcasieu Parish provided that the
16 repairs are performed at an airport with a runway that is at least ten thousand
17 seven hundred feet long and two hundred feet wide with a layer of concrete that

1 **is at least seventeen inches thick. The provisions of this Subsection shall be**
 2 **applicable only to local sales and use taxes levied by taxing authorities in**
 3 **Calcasieu Parish.**

4 Section 2. The provisions of this Act shall apply to taxable periods beginning on or
 5 after July 1, 2026.

6 Section 3. This Act shall become effective on July 1, 2026; if vetoed by the governor
 7 and subsequently approved by the legislature, this Act shall become effective on July 1,
 8 2026, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

	DIGEST	
SB 442 Engrossed	2026 Regular Session	Stine

Present law provides that state and local sales taxes apply to repairs and maintenance of tangible personal property including the repair and servicing of items such as automobiles, vehicles, boats and vessels, electrical and mechanical appliances and equipment, furniture, rugs, flooring, watches, clocks, jewelry, and refrigerators.

Proposed law retains present law.

Proposed law exempts the furnishing of repairs, including interior modifications, overhaul, and upgrades, made to an aircraft registered outside of Louisiana from local sales and use taxes levied by any taxing authority in Calcasieu Parish. Proposed law further specifies that the repairs must be performed at an airport in the same parish with a runway that is at least 10,700' long and 200' wide with a layer of concrete that is at least 17" thick.

Effective July 1, 2026 and applicable to taxable periods beginning on or after July 1, 2026.

(Adds R.S. 47:337.9(G))