



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 442** SLS 26RS 412
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 17, 2026	3:06 PM	Author: STINE
Dept./Agy.: Calcasieu Parish		
Subject: Local Sales and Use Tax Exemption		Analyst: Elle Craft

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

Purpose of Bill: This bill creates a local sales and use tax exemption for repairs, interior modifications, overhauls, and upgrades made to aircraft registered outside of Louisiana, provided that such services occur at an airport in Calcasieu Parish meeting specific runway dimensions.

Note: This bill appears to apply only to Chennault International Airport, as it is the only facility in the parish meeting the prescribed runway dimensions.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this bill.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this bill as sales taxes for the services listed in the bill are currently not being collected.

An official with the Calcasieu Parish School Board’s Sales Tax Department indicated that there are currently no sales taxes being collected for the services listed in the bill. Therefore, the tax exemption provided by this bill will not impact sales tax revenue.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

M. G. Battle
Michael G. Battle
Manager, Advisory Services