RÉSUMÉ DIGEST

ACT 283 (HB 493) **2025 Regular Session** **Crews**

Prior law provided that no personal property tax shall be imposed on any aircraft weighing less than 6,000 pounds which was owned by a private individual and was not used for commercial or profit-making purposes.

New law provides that no personal property tax shall be imposed on any aircraft with an operating empty weight of less than 7,000 pounds and owned by either a private individual or a limited liability company and operated in accordance with specific federal regulations (14 CFR Part 91). Repeals the definition of "antique airplane" for purposes of the tax exemption.

New law applies to taxable periods beginning on and after January 1, 2026.

Effective January 1, 2026.

(Amends R.S. 47:6001(A); Repeals R.S. 47:6001(B))