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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)]

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SB 436 Engrossed

DIGEST  
2026 Regular Session

Cloud

Present law provides for the secretary of the Dept. of Revenue to annually estimate the revenue to be derived from state taxes collected from purchases of aviation fuel. Proposed law removes the provision for the secretary of the department to estimate the revenue to be derived from state taxes collected.

Present law provides for the average price per gallon of aviation fuel to be determined by a two-year agreement between the secretary of the Department of Revenue and the secretary of the Department of Transportation and Development. Proposed law replaces the secretary of the Dept. of Revenue with rules and procedures promulgated by the Department of Transportation, office of multimodal commerce.

Present law provides for the volume of aviation fuel sold in Louisiana to be determined based on data provided by the Energy Information Administration or the Bureau of Transportation Statistics, or for Dept. of Revenue to utilize other reputable data sources, subject to approval by the Joint Legislative Committee on the Budget.

Proposed law removes the provision for the volume of aviation fuel to be determined based on data provided by the Energy Information Administration, the Bureau of Transportation and Statistics or Dept. of Revenue and Joint Legislative Committee on the Budget. Proposed law further provides the volume of aviation fuel to be determined based on rules and procedures promulgated by DOTD, office of multimodal commerce.

Present law requires the secretary of the Dept. of Revenue to submit the annual estimated revenue derived from state taxes collected from purchases of aviation fuel to the Revenue Estimating Conference within five calendar days of the annual estimate being completed by the secretary. Proposed law removes this provision.

Proposed law further provides the Revenue Estimating Conference utilize the estimation formula and the rules and policies promulgated by the DOTD, office of multimodal commerce, to develop its annual estimate of aviation fuel taxes collected.

Present law requires the secretary of the Dept. of Revenue to submit an annual report to the Joint Legislative Committee on the Budget no later than March thirty-first of each year containing the average price per gallon used in the calculation, the total gallons of aviation fuel sold in the state used in the calculation, as reported by the Energy Information Administration or the Bureau of Transportation Statistics and the sales tax rate applied in the calculation. Proposed law removes these

provisions.

Present law provides for all agreements between the secretary of the Dept. of Revenue and the secretary of DOTD related to the calculation of the annual estimated revenue derived from sales of aviation fuel to be reviewed and approved by the Joint Legislative Committee on the Budget prior to the agreement becoming binding. Proposed law removes this provision.

Present law provides for the provisions of the present law to be terminated on January 1, 2027. Proposed law removes this provision.

Effective August 1, 2026.

(Amends R.S. 47:306.6)