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 DIGEST
 

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SB 436 Engrossed

2026 Regular Session

Cloud

Present law requires the secretary of the Dept. of Revenue (DOR) to annually estimate the revenue to be derived from state taxes collected from purchases of aviation fuel. Proposed law repeals present law.

Present law requires that the calculation of "annual estimated revenue" from taxes on aviation fuel be determined by a formula that uses the average price per gallon of aviation fuel, the volume of aviation fuel sold in La., and the sales tax rate. Proposed law retains these three components of the formula but makes the following changes within two of the components:

- (1) With respect to the average price per gallon of aviation fuel, proposed law repeals present law requiring that the price be determined through a two-year agreement between the secretary of DOR and the secretary of the Dept. of Transportation and Development (DOTD). Proposed law requires instead that the price be determined through rules and procedures promulgated by the DOTD office of multimodal commerce.
- (2) With respect to the volume of aviation fuel sold, proposed law repeals present law requiring that the volume be determined based on data provided by the Energy Information Administration or the Bureau of Transportation Statistics. Proposed law requires instead that the volume be determined through rules and procedures promulgated by the DOTD office of multimodal commerce. Authorizes the office to utilize data from certain federal agencies and other public sources in determining the volume.

Proposed law adds actual state tax collections from aviation fuel sales as a fourth component of the formula for calculating annual estimated revenue and requires DOR to provide to DOTD an annual report of these collection amounts. Requires that the DOTD office of multimodal commerce consider these amounts when developing rules and procedures for calculating estimated revenue.

Present law requires the secretary of DOR to submit the annual estimated revenue to be derived from state taxes collected from purchases of aviation fuel to the Revenue Estimating Conference (REC) within five calendar days of the estimate being completed. Proposed law repeals present law.

Proposed law requires the REC to utilize the estimation formula provided for in proposed law and rules and policies promulgated by DOTD to develop its annual estimate of aviation fuel taxes collected.

Proposed law repeals present law requiring DOR to submit annual reports to the Joint Legislative Committee on the Budget addressing the annual estimate of tax revenue from sales of aviation fuel.

Present law provides that its provisions shall terminate on Jan. 1, 2027. Proposed law repeals these termination provisions.

(Amends R.S. 47:306.6)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Authorize the DOTD office of multimodal commerce to utilize data from certain federal agencies and other public sources in determining the volume of aviation fuel sold in La. as required by proposed law.
2. Require DOR to provide an annual report to DOTD of sales tax amounts collected on aviation fuel sales and require the office of multimodal commerce to consider this data when developing rules for calculating estimated aviation fuel tax revenue as required by proposed law.
3. Make a technical change.