

SENATE BILL NO. 436

BY SENATOR CLOUD

1

2 AN ACT

3 To amend and reenact R.S. 47:306.6, relative to aviation fuel taxes; to provide for annual  
4 estimates of aviation fuel taxes; to provide for the use of designated ramp space by  
5 certain aircraft; to provide for rules and regulations relative to aviation fuel tax; to  
6 provide for reporting of aviation fuel taxes; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:306.6 is hereby amended and reenacted to read as follows:

9 §306.6. Annual aviation fuel estimates; calculations; agreements with the  
10 Department of Transportation and Development; reporting  
11 requirements; **designated ramp space for public use**

12 A.(1) Annual estimates. ~~The secretary of the Department of Revenue shall~~  
13 ~~annually estimate the revenue to be derived from state taxes collected from~~  
14 ~~purchases of aviation fuel.~~ Monies collected from the avails of the taxes levied on  
15 aviation fuel shall be appropriated to the Department of Transportation and  
16 Development to be used solely for airport-related purposes; however, no portion of  
17 such monies shall be disbursed to any airport that does not clearly indicate on its  
18 property the designated ramp space for public use within its published airport

1 directory or diagram. The designated ramp space for public use at an airport  
 2 shall be made available for transient aircraft without charge for no more than  
 3 two hours. Nothing in this Subsection shall be construed to require a fixed base  
 4 operator, airport operator, or tenant to provide fueling, ground handling,  
 5 towing, parking assistance, concierge services, or any other services to aircraft  
 6 utilizing the designated ramp space for public use.

7 ~~(2)~~B. The calculation of "annual estimated revenue" shall be determined by  
 8 using all of the following:

9 ~~(a)~~(1) Average price per gallon. The average price per gallon of aviation fuel  
 10 shall be determined through a two-year agreement between the secretary of the  
 11 Department of Revenue and the secretary of the Department of Transportation and  
 12 Development rules and procedures promulgated by the Department of  
 13 Transportation and Development, office of multimodal commerce. The average  
 14 price per gallon shall be based on historical data, current market fuel prices, and  
 15 trends provided by relevant reports, including reputable sources such as government  
 16 agencies, industry associations, or market analysis firms.

17 ~~(b)~~(2) Gallons sold data source. The volume of aviation fuel sold in Louisiana  
 18 shall be determined based on data provided by the Energy Information  
 19 Administration or the Bureau of Transportation Statistics. In the event data from  
 20 either of these two organizations is unavailable, the secretary of the Department of  
 21 Revenue may utilize other reputable data sources, subject to approval by the Joint  
 22 Legislative Committee on the Budget through rules and procedures promulgated  
 23 by the Department of Transportation and Development, office of multimodal  
 24 commerce. When determining the volume of aviation fuel sold in Louisiana, the  
 25 office of multimodal commerce may utilize data published by federal  
 26 government agencies, including but not limited to the United States Energy  
 27 Information Administration and the Bureau of Transportation Statistics, as well  
 28 as other verifiable and publicly available data sources.

29 (3) State taxes collected from aviation fuel sales. The Department of  
 30 Revenue shall provide to the Department of Transportation and Development

1 an annual report of actual state tax collections derived from sales of aviation  
 2 fuel. The Department of Transportation and Development, office of multimodal  
 3 commerce, shall consider the collection amounts reported in accordance with  
 4 this Paragraph when developing rules and procedures for calculating estimated  
 5 aviation fuel tax revenue.

6 ~~(e)(4)~~ Sales tax rate. The sales tax rate applied in calculating the annual  
 7 estimated revenue shall be based on the current state sales tax rate in effect at the  
 8 time of the estimate. If the state sales tax rate changes during the fiscal year, the  
 9 annual estimated revenue shall be recalculated using the new sales tax rate.

10 ~~(3) The secretary of the Department of Revenue shall submit the annual~~  
 11 ~~estimated revenue to be derived from state taxes collected from purchases of aviation~~  
 12 ~~fuel to the Revenue Estimating Conference within five calendar days of the annual~~  
 13 ~~estimate being completed by the secretary.~~

14 C. The Revenue Estimating Conference shall utilize this estimation  
 15 formula and the rules and policies promulgated by the Department of  
 16 Transportation and Development, office of multimodal commerce, to develop  
 17 its annual estimate of aviation fuel taxes collected.

18 ~~B. Reporting requirements. The secretary of the Department of Revenue shall~~  
 19 ~~submit an annual report to the Joint Legislative Committee on the Budget no later~~  
 20 ~~than March thirty-first of each year which contains the following information:~~

21 ~~(1) The average price per gallon used in the calculation.~~

22 ~~(2) The total gallons of aviation fuel sold in the state used in the calculation,~~  
 23 ~~as reported by the Energy Information Administration or the Bureau of~~  
 24 ~~Transportation Statistics.~~

25 ~~(3) The sales tax rate applied in the calculation.~~

26 ~~C. Legislative oversight. All agreements between the secretary of the~~  
 27 ~~Department of Revenue and the secretary of the Department of Transportation and~~  
 28 ~~Development required pursuant to the provisions of this Section related to the~~  
 29 ~~calculation of the annual estimated revenue derived from sales of aviation fuel shall~~  
 30 ~~be reviewed and approved by the Joint Legislative Committee on the Budget prior~~

1 to the agreement becoming binding between the parties:

2 ~~D. The provisions of this Section shall be terminated and have no effect on~~

3 ~~January 1, 2027.~~

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_