

2015 Regular Session

HOUSE BILL NO. 501

BY REPRESENTATIVE ROBIDEAUX

TAX/TAXATION: Provides for a state and local sales and use tax exemption for certain aircraft manufactured in Louisiana

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(m), relative to state and local sales and use tax; to  
3 provide with respect to state and local sales and use tax exemptions; to exempt  
4 certain aircraft manufactured in this state from state and local sales and use taxes; to  
5 provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(10)(m) is hereby amended and reenacted to read as follows:

8 §301. Definitions

9 As used in this Chapter the following words, terms, and phrases have the  
10 meaning ascribed to them in this Section, unless the context clearly indicates a  
11 different meaning:

12 \* \* \*

13 (10)(a)

14 \* \* \*

15 (m) ~~The~~ For purposes of sales and use taxes imposed or levied by the state  
16 or any political subdivision, the term "sale at retail" shall not include the sales of  
17 Louisiana manufactured or assembled passenger aircraft with a ~~capacity in excess~~  
18 ~~of fifty~~ maximum capacity of eight persons, if, after all transportation, including  
19 transportation by the purchaser, has been completed, the aircraft is ultimately  
20 received by the purchaser outside of Louisiana. The place at which the aircraft is

1 ultimately received shall be considered as the place at which the aircraft is stored  
2 after all transportation has been completed.

3 \* \* \*

4 Section 2. This Act shall become effective upon signature by the governor or, if not  
5 signed by the governor, upon expiration of the time for bills to become law without signature  
6 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
7 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
8 effective on the day following such approval.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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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HB 501 Original

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Robideaux

**Abstract:** Exempts La. manufactured passenger aircraft with a maximum seating capacity of eight persons from state and local sales and use taxes.

Present law provides for the levy of a tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state, of each item of tangible personal property. Further provide for exemptions and exclusions from the levy of the tax.

Present law provides that for purposes of the levy of the tax, the term "sale at retail" shall not include sales of La. manufactured or assembled passenger aircraft with a capacity in excess of 50 persons if, after all transportation has been completed, the aircraft is ultimately received by the purchaser outside of the state.

Proposed law changes present law by specifying that the exemption applies to both state and local sales and use taxes. Additionally, changes the seating capacity for such aircraft manufactured or assembled in La. from a capacity in excess of 50 persons to a maximum capacity of eight persons. Additionally specifies that the place at which the aircraft is ultimately received shall be considered as the place at which the aircraft is stored after all transportation has been completed.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:301(10)(m))