The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by Tammy Waldrop.

	DIGEST	
SB 93 Reengrossed	2017 Regular Session	Mills

<u>Present law</u> includes repairs to tangible personal property as one of the services subject to sales and use tax.

<u>Proposed law</u> provides that surface preparation, coating, and painting of a fixed or rotary wing military aircraft or certified transport category aircraft with an FAA registration address outside this state is not a repair for purposes of the imposition of sales and use tax.

Effective July 1, 2017.

(Adds R.S. 47:301(14)(g)(iv))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Revises language relative to sales and services that are exempt from sales and use tax, as it relates to aircraft with an FAA registration address outside the state.

Senate Floor Amendments to engrossed bill

1. Revises language to specify those conditions to be met for the work on the aircraft to fall outside the definition of "repair to tangible personal property".

Summary of Amendments Adopted by House

The Committee Amendments Proposed by <u>House Committee on Ways and Means</u> to the <u>reengrossed</u> bill:

1. Delete specific conditions concerning the performance of surface preparation, coating, and painting of certain aircraft for purposes of the imposition of sales and use tax.