

2025 Regular Session

HOUSE BILL NO. 493

BY REPRESENTATIVE CREWS

AN ACT

To amend and reenact R.S. 47:6001(A) and to repeal R.S. 47:6001(B), relative to tax exemptions; to provide for a property tax exemption for certain aircraft; to repeal inoperative provisions relating to the exemption; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6001(A) is hereby amended and reenacted to read as follows:

~~§6001. Antique airplanes and certain other aircraft Tax exemption; certain aircraft~~

A. No personal property tax shall be imposed on any aircraft ~~weighing less~~
with an operating empty weight less than six seven thousand pounds which is owned
by a private individual or limited liability company and ~~not used for commercial or~~
~~profit-making purposes.~~ used in 14 CFR Part 91 operation.

Section 2. R.S. 47:6001(B) is hereby repealed in its entirety.

Section 3. The provisions of this Act shall apply to taxable periods beginning on and after January 1, 2026.

Section 4. This Act shall become effective on January 1, 2026.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____