

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 230** HLS 17RS 660
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 24, 2017 6:44 PM	Author: STOKES
Dept./Agy.: REVENUE	Analyst: Benjamin Vincent
Subject: Special Fuels Tax Definitions: Aviation Gasoline	

TAX/FUELS, SPECIAL OR NO IMPACT See Note Page 1 of 1
 Specifies that "aviation gasoline" is defined only as gasoline intended for or primarily used for propelling aircraft.

Current law defines aviation gasoline as it is defined in Number D910 of the American Society for Testing and Materials.

Proposed law defines aviation gasoline as any gasoline which is intended for or primarily used for propelling aircraft and which is invoiced, received, sold, stored, or withdrawn from storage by any person for propelling aircraft, and specifies that motor fuel intended to propel motor vehicles is not considered aviation gasoline.

Effective August 1, 2017.

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2021-22	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2017-18	2018-19	2019-20	2020-21	2021-22	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

LA Dept. of Revenue (LDR) reports no expected additional expenditures as a result of proposed law.

REVENUE EXPLANATION

LDR notes that current law providing for exemptions and exclusions on aviation fuels merely references the definition of "aviation gasoline" as provided by the American Society for Testing and Materials. Proposed law replaces the reference in current statute with a state definition, which the Dept of Revenue considers a comparable definition.

Effectively, proposed law does not alter the definition of aviation gasoline, and should have no impact on the exclusions or exemptions on aviation gasoline provided by R.S. 47:716.1. The Dept also notes that the provisions of RS 47:716.1 have been superseded by RS 47:818.14(A)(3).

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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