

2025 Regular Session

HOUSE BILL NO. 493

BY REPRESENTATIVE CREWS

TAX EXEMPTIONS: Provides relative to a property tax exemption for certain private aircraft

1 AN ACT

2 To amend and reenact R.S. 47:6001(A) and to repeal R.S. 47:6001(B), relative to tax
3 exemptions; to provide for a property tax exemption for certain aircraft; to repeal
4 inoperative provisions relating to the exemption; to provide for applicability; 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. 47:6001(A) is hereby amended and reenacted to read as follows:

8 §6001. ~~Antique airplanes and certain other aircraft~~ Tax exemption; certain aircraft

9 A. No personal property tax shall be imposed on any aircraft weighing less
10 than six thousand pounds which is owned by a private individual or limited liability
11 company and not used for commercial or profit-making purposes.

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 R.S. 47:6001(B) is hereby repealed in its entirety.

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

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

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)]

HB 493 Original

2025 Regular Session

Crews

Abstract: Extends a property tax exemption for private aircraft owned by individuals to private aircraft owned by limited liability companies.

Present law provides that no personal property tax shall be imposed on any aircraft weighing less than 6,000 pounds which is owned by a private individual and not used for commercial or profit-making purposes.

Proposed law retains present law and extends the exemption to aircraft owned by limited liability companies and not used for commercial or profit-making purposes.

Proposed law repeals obsolete provisions of present law.

Proposed law applies to taxable periods beginning on and after Jan. 1, 2026.

Effective Jan. 1, 2026.

(Amends R.S. 47:6001(A); Repeals R.S. 47:6001(B))