

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 with an operating empty weight less than six seven thousand pounds or less which  
11 is owned by a private individual or limited liability company and ~~not used for~~  
12 ~~commercial or profit-making purposes.~~ used in 14 CFR Part 91 operation.

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 R.S. 47:6001(B) is hereby repealed in its entirety.

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

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

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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 493 Reengrossed

2025 Regular Session

Crews

**Abstract:** Extends a property tax exemption for certain 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 changes present law to extend the exemption to aircraft with an operating empty weight of 7,000 pounds or less and owned by either a private individual or a limited liability company and operated in accordance with specific federal regulation.

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))

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Change the type of aircraft eligible for the tax exemption provided for in proposed law from an aircraft weighing less than 6,000 pounds to an aircraft with an operating empty weight of 7,000 pounds or less.