## RÉSUMÉ DIGEST

**ACT 265 (SB 442)** **2026 Regular Session** **Stine**

Existing law provides that state and local sales taxes apply to repairs and maintenance of tangible personal property including the repair and servicing of items such as automobiles, vehicles, boats and vessels, electrical and mechanical appliances and equipment, furniture, rugs, flooring, watches, clocks, jewelry, and refrigerators.

New law retains existing law.

New law exempts the furnishing of repairs, including interior modifications, overhaul, and upgrades, made to an aircraft registered outside of Louisiana from local sales and use taxes levied by any taxing authority in Calcasieu Parish. New law further specifies that the repairs must be performed at an airport in the same parish with a runway that is at least 10,700' long and 200' wide with a layer of concrete that is at least 17" thick.

Effective July 1, 2026 and applicable to taxable periods beginning on or after July 1, 2026.

(Adds R.S. 47:337.9(G))