

2017 Regular Session

HOUSE BILL NO. 230

BY REPRESENTATIVE STOKES

TAX/FUELS, SPECIAL: Provides for the definition of aviation gasoline

1 AN ACT

2 To amend and reenact R.S. 47:716.1 and 818.2(4), relative to aviation gasoline; to provide  
3 for the definition of aviation gasoline; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 47:716.1 and 818.2(4) are hereby amended and reenacted to read as  
6 follows:

7 §716.1. Exclusions and exemptions; aviation gasoline

8 Aviation gasoline commonly used for propelling aircraft shall be exempt  
9 from the tax levied by this Part. For the purpose of this Section, ~~aviation gasoline~~  
10 ~~shall be defined as set forth in specification Number D 910 of the American Society~~  
11 ~~for Testing and Materials.~~ "aviation gasoline" shall mean any gasoline which is  
12 intended for or primarily used for propelling aircraft, which is invoiced as aviation  
13 gasoline or is received, sold, stored, or withdrawn from storage by any person for the  
14 purpose of propelling aircraft. Motor fuel intended for and primarily used for  
15 propelling motor vehicles is not aviation gasoline.

16 \* \* \*

17 §818.2. Definitions

18 As used in this Part, unless the context requires otherwise, the following  
19 terms have the meanings ascribed herein:

20 \* \* \*

1           (4) "Aviation gasoline" means ~~motor fuel designed for use in the operation~~  
2           ~~of aircraft other than jet aircraft and sold or used for that purpose and that conforms~~  
3           ~~to the D-910 specification in the American Society of Testing and Materials (ASTM)~~  
4           ~~standards~~ any gasoline that is intended for or primarily used for propelling aircraft,  
5           which is invoiced as aviation gasoline or is received, sold, stored, or withdrawn from  
6           storage by any person for the purpose of propelling aircraft. Aviation gasoline shall  
7           not mean motor fuel intended for and primarily used for propelling motor vehicles.

\* \* \*

9           Section 2. This Act shall become effective July 1, 2017.

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 230 Reengrossed

2017 Regular Session

Stokes

**Abstract:** Defines "aviation gasoline" as gasoline that is used in relation to aircraft.

Present law defines aviation gasoline as set forth in Number D910 of the American Society for Testing and Materials.

Proposed law redefines "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.

Proposed law specifies that motor fuel intended to propel motor vehicles is not "aviation gasoline".

Effective July 1, 2017.

(Amends R.S. 47:716.1 and 818.2(4))

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Add an effective date of July 1, 2017.
2. Make technical amendments.