

SENATE SUMMARY OF HOUSE AMENDMENTS**SB 93****2017 Regular Session****Mills****KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/TAXATION. Excludes from repairs to tangible personal property certain preparation and painting of certain aircraft for purposes of sales and use tax aircraft having an FAA registration address outside the state. (7/1/17)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Delete specific conditions concerning the performance of surface preparation, coating, and painting of certain aircraft for purposes of the imposition of sales and use tax that the activity be due to a change in aircraft ownership or in the logo or livery of the owner performed within one year of the change and that it not be part of a regular maintenance or schedule.
2. Adds provisions clarifying the exclusion from the two and one percent sales and use taxes, the performance of surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 93 Reengrossed

2017 Regular Session

Mills

Present law includes repairs to tangible personal property as one of the services subject to sales and use tax.

Proposed law provides that for purposes of the sales and use tax levied by the state or a political subdivision, "repair to tangible person property and fabrication" does not include surface preparation, coating, and painting of a fixed or rotary wing military aircraft or certified transport category aircraft with an FAA registration address outside this state for purposes of imposition of the sales and use tax.

Proposed law provides that as to the specific exclusions and exemptions levied against the 2% tax under R.S. 47:302, beginning July 1, 2017 the exclusion applies for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state.

Proposed law provides an exclusion, beginning July 1, 2017, for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state applies to the 1% tax levied under R.S. 47:321.1.

Effective July 1, 2017.

(Amends R.S. 47:302(AA)(intro para); Adds R.S. 47:301(14)(g)(iv), 302(AA)(29) and 321.1(F)(67))

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