

## RÉSUMÉ DIGEST

**ACT 279 (SB 93)**

**2017 Regular Session**

**Mills**

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

New 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.

New 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.

New 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))