

ACT No. 145

2017 Regular Session

HOUSE BILL NO. 230

BY REPRESENTATIVE STOKES

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13 gasoline or is received, sold, stored, or withdrawn from storage by any person for the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 * * *

21 (4) "Aviation gasoline" means ~~motor fuel designed for use in the operation~~
22 ~~of aircraft other than jet aircraft and sold or used for that purpose and that conforms~~

