



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 442** SLS 26RS 412
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 7, 2026	4:08 PM	Author: STINE
Dept./Agy.: Calcasieu Parish		
Subject: Local Sales and Use Tax Exemption		Analyst: Elle Craft

TAX/LOCAL Page 1 of 1
 OR SEE FISC NOTE LF RV
 Provides for a local sales and use tax exemption in Calcasieu Parish for the furnishing of repairs to certain aircraft. (7/1/26)

Purpose of Bill: This bill creates a local sales and use tax exemption for repairs, interior modifications, overhauls, and upgrades made to aircraft registered outside of Louisiana, provided that such services occur at an airport in Calcasieu Parish meeting specific runway dimensions.

Note: This bill appears to apply only to Chennault International Airport, as it is the only facility in the parish meeting the prescribed runway dimensions.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this bill.

REVENUE EXPLANATION

This bill may decrease local sales tax revenues for taxing authorities in Calcasieu Parish to the extent that taxes are currently being collected on qualifying services performed on out-of-state aircraft. The exact amount of this decrease is currently indeterminable due to a lack of information regarding local sales taxes collected for these services. However, based on information from Chennault International Airport and one of the larger service providers at the airport, it appears that local sales taxes are not currently collected on at least a portion of these services.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}



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