

ACT No. 102

2026 Regular Session

HOUSE BILL NO. 1179

BY REPRESENTATIVE BACALA

1 AN ACT

2 To enact R.S. 47:1703.4, relative to ad valorem tax exemptions; to extend eligibility for ad
3 valorem tax exemptions for certain manufacturing activities and facilities; to provide
4 for definitions; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1703.4 is hereby enacted to read as follows:

7 §1703.4. Exemption; aerospace manufacturing activities

8 A. The legislature finds that certain advanced manufacturing activities
9 associated with aerospace programs are critical to economic development and shall
10 be eligible for the ad valorem tax exemption pursuant to Article VII, Section 21(F)
11 of the Constitution of Louisiana.

12 B. For the purposes of this Section, the following terms shall have the
13 following meanings:

14 (1) "Aerospace manufacturing" means the fabrication, assembly, integration,
15 testing, preparation, and launch of vehicles and craft as part of aerospace activities.

16 (2) "Aerospace manufacturing establishment" means any facility used in
17 aerospace activities, including but not limited to pads, structures, propellant systems,
18 testing infrastructure, and related support systems that are functionally integrated
19 with the manufacturing process.

20 C. Aerospace manufacturing and capital expenditures related to facilities and
21 infrastructure integral to aerospace manufacturing shall be eligible for the ad valorem
22 tax exemption pursuant to Article VII, Section 21(F) of the Constitution of
23 Louisiana.

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____