

SENATE BILL NO. 442

BY SENATOR STINE

1 AN ACT

2 To enact R.S. 47:337.9(G), relative to sales and use tax; to authorize a local sales and use
3 tax exemption; to establish an exemption for the repair of certain aircraft, including
4 interior modifications, overhaul, and upgrades; to provide for applicability; to
5 provide for an effective date; and to provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.9(G) is hereby enacted to read as follows:

9 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
10 exemptions applicable

11 * * *

12 **G. Notwithstanding the provisions of R.S. 47:301.7, charges for the**
13 **furnishing of repairs, including interior modifications, overhaul, and upgrades,**
14 **to an aircraft registered outside of Louisiana shall be exempt from the sales and**
15 **use taxes levied by any taxing authority in Calcasieu Parish provided that the**
16 **repairs are performed at an airport with a runway that is at least ten thousand**
17 **seven hundred feet long and two hundred feet wide with a layer of concrete that**
18 **is at least seventeen inches thick. The provisions of this Subsection shall be**
19 **applicable only to local sales and use taxes levied by taxing authorities in**
20 **Calcasieu Parish.**

21 Section 2. The provisions of this Act shall apply to taxable periods beginning on or
22 after July 1, 2026.

1 Section 3. This Act shall become effective on July 1, 2026; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2026, or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____