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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 29 Original

2017 Regular Session

Morrell

Present law provides a personal property tax exemption for certain small aircraft held for personal use.

Proposed law retains the personal property tax exemption.

Present law provides a state and local sales and use tax exemption for purchases of certain antique aircraft.

Proposed law retains present law, but adds to the qualifications for eligibility for the sales and use tax exemption the requirement that the aircraft be used to assist with medical transport.

Effective July 1, 2017.

(Amends R.S. 47:6001)