

2017 Regular Session

HOUSE BILL NO. 230

BY REPRESENTATIVE STOKES

TAX/FUELS, SPECIAL: Provides for the definition of aviation gasoline

1 AN ACT

2 To amend and reenact R.S. 47:716.1, relative to aviation gasoline; to provide for the
3 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 is hereby amended and reenacted to read as follows:

6 §716.1. Exclusions and exemptions; aviation gasoline

7 Aviation gasoline commonly used for propelling aircraft shall be exempt
8 from the tax levied by this Part. For the purpose of this Section, ~~aviation gasoline~~
9 ~~shall be defined as set forth in specification Number D 910 of the American Society~~
10 ~~for Testing and Materials.~~ "aviation gasoline" shall mean any gasoline which is
11 intended for or primarily used for propelling aircraft, which is invoiced as aviation
12 gasoline or is received, sold, stored, or withdrawn from storage by any person for the
13 purpose of propelling aircraft. Motor fuel intended for and primarily used for
14 propelling motor vehicles is not aviation gasoline.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 230 Original

2017 Regular Session

Stokes

Abstract: Defines "aviation gasoline" as gasoline that is used in relation to aircraft.

Present law defines aviation gasoline as set forth in Number D910 of the American Society for Testing and Materials.

Proposed law redefines "aviation gasoline" as any gasoline which is intended for or primarily used for propelling aircraft and which is invoiced, received, sold, stored, or withdrawn from storage by any person for propelling aircraft.

Proposed law specifies that motor fuel intended to propel motor vehicles is not "aviation gasoline".

(Amends R.S. 47:716.1)