

2017 Regular Session

SENATE BILL NO. 93

BY SENATORS MILLS AND ALLAIN AND REPRESENTATIVES BARRAS, HUVAL,  
TERRY LANDRY AND MIGUEZ

TAX/TAXATION. Excludes from repairs to tangible personal property certain preparation and painting of certain aircraft for purposes of sales and use tax aircraft having an FAA registration address outside the state. (7/1/17)

1 AN ACT

2 To enact R.S. 47:301(14)(g)(iv), relative to sales and use tax; to clarify the definition of  
3 repairs to tangible personal property; to provide for an effective date; and to provide  
4 for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(14)(g)(iv) is hereby enacted to read as follows:

7 §301. Definitions

8 As used in this Chapter the following words, terms, and phrases have the  
9 meanings ascribed to them in this Section, unless the context clearly indicates a  
10 different meaning:

11 \* \* \*

12 (14) "Sales of services" means and includes the following:

13 \* \* \*

14 (g)(i) \* \* \*

15 \* \* \*

16 (iv) For purposes of the sales and use tax levied by the state and its  
17 political subdivisions, "repair to tangible personal property" shall not include

1 **surface preparation, coating, and painting of a fixed or rotary wing military**  
 2 **aircraft or certified transport category aircraft so long as the Federal Aviation**  
 3 **Administration registration address of the aircraft is not in this state.**

4 \* \* \*

5 Section 2. This Act shall become effective on July 1, 2017.

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The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

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SB 93 Engrossed DIGEST 2017 Regular Session Mills

Present law includes repairs to tangible personal property as one of the services subject to sales and use tax.

Proposed law provides that surface preparation, coating, and painting of a fixed or rotary wing military aircraft or certified transport category aircraft so long as the FAA registration address of the aircraft is not in this state or aircraft is not a repair for purposes of the imposition of sales and use tax.

Effective July 1, 2017.

(Adds R.S. 47:301(14)(g)(iv))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Revises language relative to sales and services that are exempt from sales and use tax, as it relates to aircraft with an FAA registration address outside the state.