
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.

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.