

2026 Regular Session

SENATE BILL NO. 442

BY SENATOR STINE

TAX/LOCAL. Provides for a local sales and use tax exemption in Calcasieu Parish for the furnishing of repairs to certain aircraft. (7/1/26)

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AN ACT

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

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

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

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

* * *

G. Notwithstanding the provisions of R.S. 47:301.7, charges for the furnishing of repairs, including interior modifications, overhaul, and upgrades, to an aircraft registered outside of Louisiana shall be exempt from the sales and use taxes levied by any taxing authority in Calcasieu Parish provided that the repairs are performed at an airport with a runway that is at least ten thousand seven hundred feet long and two hundred feet wide with a layer of concrete that

