
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

SB 442 Original

DIGEST
2026 Regular Session

Stine

Present law provides that state and local sales taxes apply to repairs and maintenance of tangible personal property including the repair and servicing of items such as automobiles, vehicles, boats and vessels, electrical and mechanical appliances and equipment, furniture, rugs, flooring, watches, clocks, jewelry, and refrigerators.

Proposed law retains present law.

Proposed law exempts the furnishing of repairs, including interior modifications, overhaul, and upgrades, made to an aircraft registered outside of Louisiana from local sales and use taxes levied by any taxing authority in Calcasieu Parish. Proposed law further specifies that the repairs must be performed at an airport in the same parish with a runway that is at least 10,700' long and 200' wide with a layer of concrete that is at least 17" thick.

Effective July 1, 2026 and applicable to taxable periods beginning on or after July 1, 2026.

(Adds R.S. 47:337.9(G))