

RÉSUMÉ DIGEST

ACT 513 (SB 436)

2026 Regular Session

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New law adds actual state tax collections from aviation fuel sales as a fourth component of the formula for calculating annual estimated revenue and requires Dept. of Revenue to provide to DOTD an annual report of these collection amounts and requires DOTD, office of multimodal commerce consider these amounts when developing rules and procedures for calculating estimated revenue.

Prior law requires the secretary of Dept. of Revenue to submit the annual estimated revenue to be derived from state taxes collected from purchases of aviation fuel to the Revenue Estimating Conference (REC) within five calendar days of the estimate being completed. New law repeals prior law.

New law requires the Revenue Estimating Conference to utilize the estimation formula provided for in new law and rules and policies promulgated by DOTD to develop an annual estimate of aviation fuel taxes collected.

New law repeals prior law requiring Dept. of Revenue to submit annual reports to the Joint Legislative Committee on the Budget addressing the annual estimate of tax revenue from sales of aviation fuel.

Prior law provides that its provisions shall terminate on Jan. 1, 2027. New law repeals the termination provisions.

Effective August 1, 2026.

(Amends R.S. 47:306.6)