

2015 Regular Session

HOUSE BILL NO. 501

BY REPRESENTATIVE ROBIDEAUX

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(m), relative to state and local sales and use tax; to
3 provide with respect to state and local sales and use tax exemptions; to exempt
4 certain aircraft manufactured in this state from state and local sales and use taxes; to
5 provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(10)(m) is hereby amended and reenacted to read as follows:

8 §301. Definitions

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

12 * * *

13 (10)(a)

14 * * *

15 (m) ~~The~~ For purposes of sales and use taxes imposed or levied by the state
16 or any political subdivision, the term "sale at retail" shall not include the sales of
17 ~~Louisiana manufactured or assembled~~ Louisiana-manufactured or Louisiana-
18 assembled passenger aircraft with a ~~capacity in excess of fifty~~ maximum capacity of
19 eight persons, if, after all transportation, including transportation by the purchaser,
20 has been completed, the aircraft is ultimately received by the purchaser outside of
21 Louisiana. The place at which the aircraft is ultimately received shall be considered
22 as the place at which the aircraft is stored after all transportation has been completed.

23 * * *

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____