

2017 Regular Session

SENATE BILL NO. 29

BY SENATOR MORRELL

TAX EXEMPTIONS. Provides relative to the sales and use tax exemption for antique airplanes. (7/1/17)

AN ACT

To amend and reenact R.S. 47:6001, relative to exemptions from sales and use tax; to provide relative to the qualifications for the sales and use tax exemption for antique aircraft; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6001 is hereby amended and reenacted to read as follows:

§6001. Antique airplanes and certain other aircraft

A. **(1) Sales and use tax exemption.** No **sales or use** tax imposed by the state or by any parish, municipality, school board, or any political subdivision of the state shall be imposed on antique airplanes ~~which~~ **that** are maintained by private collectors, **used to assist with medical transport,** and **are** not used for commercial purposes, ~~and no personal property tax shall be imposed on any aircraft weighing less than six thousand pounds which is owned by a private individual and not used for commercial or profit making purposes.~~ The exemption from local taxes contained in this Section is granted notwithstanding the provisions of R.S. 47:302, and such exemption shall apply to any sales and use tax levied by any local governmental subdivision or school board.

(2) Antique airplane. For purposes of this Subsection, the term "antique airplane" shall mean an airplane manufactured at least twenty-five years before the date of purchase.

(3) Administration.

(a) Qualifying antique airplanes shall continue to be exempt from sales and use tax as long as the purchaser uses the airplane at least once every twelve months to assist with medical transport during the first thirty-six months after purchase.

(b) The secretary of the Department of Revenue shall promulgate rules and regulations necessary for the implementation of this Section. Any person not in compliance with the rules and regulations shall not be entitled to the exemption provided in this Subsection.

~~B. For purposes of this Section, the term "antique airplane" shall mean an airplane manufactured at least twenty-five years ago, maintained by a private collector, and not being used in commerce.~~ Personal property tax exemption. No personal property tax shall be imposed on any aircraft weighing less than six thousand pounds which is owned by a private individual and not used for commercial or profit-making purposes.

Section 2. This Act shall become effective on July 1, 2017.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

	DIGEST	
SB 29 Original	2017 Regular Session	Morrell

Present law provides a personal property tax exemption for certain small aircraft held for personal use.

Proposed law retains the personal property tax exemption.

Present law provides a state and local sales and use tax exemption for purchases of certain antique aircraft.

Proposed law retains present law, but adds to the qualifications for eligibility for the sales and use tax exemption the requirement that the aircraft be used to assist with medical transport.

Effective July 1, 2017.

(Amends R.S. 47:6001)