

**ACT No. 116**

2015 Regular Session

HOUSE BILL NO. 501

BY REPRESENTATIVE ROBIDEAUX

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§301. Definitions

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

\* \* \*

(10)(a)

\* \* \*

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

\* \* \*

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.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_