

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)

1 AN ACT

2 To amend and reenact R.S. 47:6001, relative to exemptions from sales and use tax; to

3 provide relative to the qualifications for the sales and use tax exemption for antique

4 aircraft; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

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

7 §6001. Antique airplanes and certain other aircraft

8 A. **(1) Sales and use tax exemption.** No **sales or use** tax imposed by the

9 state or by any parish, municipality, school board, or any political subdivision of the

10 state shall be imposed on antique airplanes ~~which~~ **that** are maintained by private

11 collectors, **used to assist with medical transport,** and **are** not used for commercial

12 purposes, ~~and no personal property tax shall be imposed on any aircraft weighing~~

13 ~~less than six thousand pounds which is owned by a private individual and not used~~

14 ~~for commercial or profit making purposes.~~ The exemption from local taxes contained

15 in this Section is granted notwithstanding the provisions of R.S. 47:302, and such

16 exemption shall apply to any sales and use tax levied by any local governmental

17 subdivision or school board.



SLS 17RS-201

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Effective July 1, 2017.

(Amends R.S. 47:6001)