The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by Tammy Waldrop.

DIGEST 2017 Regular Session

Mills

<u>Present law</u> includes repairs to tangible personal property as one of the services subject to sales and use tax.

<u>Proposed law</u> provides that surface preparation, coating, and painting of a fixed or rotary wing military aircraft or certified transport category aircraft with an FAA registration address outside this state is not a repair for purposes of the imposition of sales and use tax if certain conditions are met.

Effective July 1, 2017.

SB 93 Reengrossed

(Adds R.S. 47:301(14)(g)(iv))

Summary of Amendments Adopted by Senate

<u>Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to</u> the original bill

1. Revises language relative to sales and services that are exempt from sales and use tax, as it relates to aircraft with an FAA registration address outside the state.

Senate Floor Amendments to engrossed bill

1. Revises language to specify those conditions to be met for the work on the aircraft to fall outside the definition of "repair to tangible personal property".