



**Revenue Information Bulletin
No. 02- 016
Sales and Use Tax
October 17, 2002**

Sales or Use Tax Is Due on Sales of Aviation Gasoline to Be Used or Consumed by Crop-Dusting Airplanes

The purpose of this Revenue Information Bulletin is to provide information concerning the sales and use tax exemption for certain fuels used and consumed for farm purposes, and to discuss the applicability of this exemption to purchases of aviation gasoline for consumption by airplanes that are used for crop dusting on commercial farms.

The statute governing the answer to this question is Louisiana Revised Statute 47:305.37 that provides, in pertinent part, as follows:

§ 305.37 Exclusions and exemptions; diesel fuel, butane, propane, or other liquefied petroleum gases used for farm purposes

A. The state taxes imposed by R.S. 47:302(A), R.S. 47:321(A), and R.S. 47:331(A) shall not apply to diesel fuel, butane, propane, or other liquefied petroleum gases used or consumed for farm purposes.

Since aviation gasoline is not included in this or any other exemption statute, the sales or use tax is due on purchases of that product, including the purchases of aviation gasoline to be used or consumed by crop dusting airplanes. The only fuels that are eligible for tax-free purchase for farm purposes are the diesel fuel, butane, propane and other liquefied petroleum gases that are specifically named in R.S. 47:305.37. Other farm-use fuels, including aviation gasoline, are not eligible for sales tax exemption.

Questions concerning this matter can be directed to the department's Taxpayer Services Division at (225) 219-7356.

Cynthia Bridges
Secretary

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