

Bill No.: HB0006 **Effective Date:** 2/25/2015

LSO No.: 15LSO-0145

Enrolled Act No.: HEA 20

Chapter No.: 21

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: Airline companies-assessment.

Subject: Provides for the taxation of airline companies to be included in industrial property for taxation purposes.

Summary/Major Elements:

- Provides that property of airline companies is to be taxed as “industrial property” for taxation purposes.
- “Airline companies” is defined as those companies used for public transportation of passengers or property for hire.
- Industrial property is taxed at 11.5% (compare minerals at 100%, and all other property, real and personal, at 9.5%).

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