

SUPREME COURT OF LOUISIANA

No. 2004-C-1484

WORD OF LIFE CHRISTIAN CENTER

v.

MARK WEST, ADMINISTRATOR, ASCENSION PARISH SALES AND
USE TAX AUTHORITY, STATE OF LOUISIANA

ON REHEARING

REHEARING GRANTED.

Rehearing in this case is granted to clarify this court's use of the term "pass through use" in connection with Airplane II. As stated in our original opinion, the term "pass through use" was meant only to convey the idea that Airplane II did not come to rest in Ascension Parish such that there was a taxable moment in that parish. Airplane II merely "passed through" Ascension Parish while it was engaged in interstate commerce. No temporal factor has been added to the determination of "use" for taxing purposes.

With this clarification, our original opinion is affirmed.