

09/15/2006 "See News Release 052 for any Concurrences and/or Dissents."

SUPREME COURT OF LOUISIANA

No. 04-C-1484

WORD OF LIFE CHRISTIAN CENTER, INC.

versus

**MARK WEST, ADMINISTRATOR
ASCENSION PARISH SALES AND USE TAX AUTHORITY**

*ON WRIT OF CERTIORARI TO THE COURT OF APPEAL,
FIRST CIRCUIT, PARISH OF ASCENSION*

Weimer, J., additionally concurs in the limited grant of the rehearing

I additionally concur in the limited grant of the rehearing to clarify this court's use of the term "pass through use" in connection with Airplane II. As used in our original opinion, the term "pass through use" was meant only to convey a concept embodied in the relevant ordinances. Each time Airplane II landed in Ascension Parish, it remained in transit and thus never "came to rest" within the parish and never became "part of the mass of property" within the parish as required by the relevant ordinances. As such, the "pass through use" of Airplane II in Ascension Parish by Word of Life could not trigger a taxable moment, and could not support imposition of a use tax. Based on the ordinances, there must be a convergence of use and a coming to rest sufficient that the airplane would be a part of the mass of property within Ascension Parish.

With this clarification, I would affirm our original opinion.