

2022 Regular Session

HOUSE BILL NO. 1043

BY REPRESENTATIVE SCHEXNAYDER

TAX/TAX REBATES: Establishes a rebate for certain Louisiana residents who paid state excise taxes levied on gasoline, diesel, and special fuels

1 AN ACT

2 To enact Subpart P-6 of Part II-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana
3 Revised Statutes of 1950, to be comprised of R.S. 39:100.117, and Chapter 5 of
4 Subtitle VII of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised
5 of R.S. 47:6361, relative to rebates; to provide for the rebate of certain funds to
6 certain state taxpayers; to provide for the amount, approval, and issuance of rebates;
7 to authorize the promulgation of rules; to provide for the recapture of rebates under
8 certain circumstances; to establish a special treasury fund; to provide for the deposit,
9 use, and investment of monies in the fund; to provide for an effective date; and to
10 provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. Subpart P-6 of Part II-A of Chapter 1 of Subtitle I of Title 39 of the
13 Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.117, is hereby enacted to read
14 as follows:

15 SUBPART P-6. LOUISIANA GAS TAX REBATE FUND

16 §100.117. Louisiana Gas Tax Rebate Fund

17 A. There is hereby created and established in the state treasury, as a special
18 fund, the Louisiana Gas Tax Rebate Fund, hereinafter referred to as the "rebate
19 fund". Monies in the fund shall be used solely as provided for in Subsection C of
20 this Section.

1 B. After compliance with the requirements of Article VII, Section 9(B) of
2 the Constitution of Louisiana relative to the Bond Security and Redemption Fund,
3 all monies received for the purposes of the rebate fund shall be deposited into the
4 rebate fund. Monies in the rebate fund shall be invested in the same manner as
5 monies in the state general fund. Interest earned on investment of monies in the
6 rebate fund shall be credited to the rebate fund.

7 C. Monies in the fund shall administered by the secretary of the Department
8 of Revenue and shall be utilized solely to provide rebates pursuant to the Louisiana
9 gas tax rebate provided for in R.S. 47:6361.

10 Section 2. Chapter 5 of Subtitle VII of Title 47 of the Louisiana Revised Statutes of
11 1950, comprised of R.S. 47:6361, is hereby enacted to read as follows:

12 CHAPTER 5. LOUISIANA GAS TAX REBATE

13 §6361. Rebate; gas tax

14 A.(1) There shall be allowed a rebate for Louisiana residents who are
15 required to file Louisiana resident individual income tax returns and who paid the
16 state excise tax levied on gasoline, diesel, or special fuels pursuant to the provisions
17 of R.S. 47:818.12, 818.111, and 820.1. The amount of the rebate authorized pursuant
18 to the provisions of this Section shall be equal to twenty-five dollars per private-use
19 automobile owned by the rebate applicant. In order for the private-use automobile
20 to qualify for the rebate, the owner of the automobile shall provide documentation
21 that the automobile is registered in the state, that the motor vehicle license tax due
22 the state has been paid, and that the vehicle is in compliance with the compulsory
23 motor vehicle liability security requirements provided for in R.S. 32:861 et seq.

24 (2) The rebate authorized pursuant to the provisions of this Section shall not
25 be applicable to commercial vehicles or private-use electric or hybrid vehicles.

26 B. In order to claim the rebate, the resident applicant shall submit an
27 application to the secretary of the Department of Revenue, referred to in this Section
28 as the "secretary", in a manner and on a form prescribed by the secretary. The
29 application shall include the documentation required in Subsection A of this Section.

1 The secretary shall accept applications beginning October 1, 2022, through
 2 December 31, 2022, and shall work in conjunction with the commissioner of motor
 3 vehicles to verify each applicant's eligibility for the rebate. The secretary shall make
 4 and credit a rebate payment from the Louisiana Gas Tax Rebate Fund as established
 5 in R.S. 39:100.117 within ten days of verifying that the applicant is eligible for the
 6 rebate.

7 C. Notwithstanding any provision of law to the contrary, the rebate provided
 8 for in this Section shall be exempt from seizure as other income and property are
 9 exempt from seizure pursuant to R.S. 13:3881; however, the rebate may be subject
 10 to seizure for payment of spousal or child support.

11 D. The secretary may promulgate rules in accordance with the
 12 Administrative Procedure Act, including emergency rules, as are necessary to
 13 implement the provisions of this Section, including rules related to the recapture of
 14 the rebate if an applicant is subsequently determined to be ineligible for the rebate.
 15 The recapture of a rebate shall be an obligation to be collected and accounted for in
 16 the same manner as if it were a tax due to the secretary.

17 Section 2. This Act shall become effective upon signature by the governor or, if not
 18 signed by the governor, upon expiration of the time for bills to become law without signature
 19 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 20 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 21 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 1043 Original

2022 Regular Session

Schexnayder

Abstract: Establishes a \$25 per private-use automobile rebate for residents who paid the state excise tax levied on gasoline, diesel, and special fuels.

Proposed law establishes a rebate for La. residents who are required to file state resident individual income tax returns and who paid the state excise tax levied on gasoline, diesel, or special fuels. The amount of the rebate is \$25 per private-use automobile owned by the rebate applicant.

Proposed law requires the owner of the private-use automobile applying for the rebate to provide documentation that the automobile is registered in the state, that the motor vehicle license tax due the state has been paid, and that the vehicle is in compliance with the compulsory motor vehicle liability security requirements as provided for in present law.

Proposed law excludes commercial vehicles or private-use electric or hybrid vehicles from eligibility to receive the rebate.

Proposed law requires rebate applicants to apply for the rebate by submitting an application to the secretary of the Dept. of Revenue (DOR) in a manner and on a form prescribed by the secretary which includes the documentation required in proposed law. The secretary shall accept rebate applications beginning Oct. 1, 2022, through Dec. 31, 2022.

Proposed law requires the secretary to work with the commissioner of motor vehicles to verify each applicant's eligibility for the rebate and to make and credit rebate payments from the La. Gas Tax Rebate Fund (rebate fund) as established in proposed law within 10 days of verifying the applicant's eligibility for the rebate.

Proposed law exempts the rebate from seizure as other income and property are exempt from seizure pursuant to present law; however, the rebate may be subject to seizure for payment of spousal or child support.

Proposed law authorizes the secretary to promulgate rules in accordance with present law (Administrative Procedure Act) including emergency rules as deemed necessary to implement the provisions of proposed law, including rules related to the recapture of the one-time rebate if an applicant is subsequently determined to be ineligible for the rebate.

Proposed law establishes the rebate fund as a special fund in the state treasury. Requires monies in the rebate fund to be invested in the same manner as monies in the state general fund and for interest earnings to be deposited into the rebate fund.

Proposed law requires monies in the rebate fund to be administered by the secretary of DOR and to be utilized solely to provide rebates pursuant to proposed law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 39:100.117 and R.S. 47:6361)