

Regular Session, 2013

HOUSE BILL NO. 24

BY REPRESENTATIVE MACK

TAX/GASOLINE-EXEMPT: Provides for exemption from gasoline and special fuels taxes for school buses owned and operated by municipal and parish school boards

1 AN ACT

2 To enact R.S. 47:715.2, relative to exemptions from state taxes on certain fuels; to exempt
3 fuels sold to or used by a school board under certain circumstances; to provide for
4 certain limitations; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:715.2 is hereby enacted to read as follows:

7 §715.2. Exemption; fuels for school buses owned and operated by a school board

8 There shall be an exemption from the levy of all taxes imposed under this

9 Chapter for fuel sold to or consumed by a parish or municipal school board for use

10 in a school bus owned and operated by the board.

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)]

Mack

HB No. 24

Abstract: Exempts from state fuel taxes fuel sold to or consumed by school buses owned and operated by a parish or municipal school board.

Present law imposes a state tax on the sale, use, or consumption of gasoline and other fuels.

Proposed law exempts from the taxes imposed by present law fuel which is sold to or consumed by a parish or municipal school board for use in a school bus owned and operated by the board.

(Adds R.S. 47:715.2)