

2015 Regular Session

HOUSE BILL NO. 388

BY REPRESENTATIVE LEGER

TAX/GASOLINE TAX: Increases the state excise tax levied on gasoline, diesel fuel, and special fuels for three years

1 AN ACT

2 To amend and reenact R.S. 47:818.12(B) and 818.101(A), relative to the state excise tax; to
3 provide for the excise tax levied on certain fuel; to levy an additional tax on gasoline,
4 diesel fuel, and certain special fuels for a certain period of time; to provide for an
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:818.12(B) and 818.101(A) are hereby amended and reenacted to
8 read as follows:

9 §818.12. Taxes levied; rates

10 * * *

11 B.(1) There is hereby levied a tax of sixteen cents per net gallon on all diesel
12 fuel as defined in this Part sold, used, or consumed in the state of Louisiana for the
13 operation of motor vehicles, licensed or required to be licensed for highway use.

14 (2) Beginning July 1, 2015 through June 30, 2018, in addition to the taxes
15 levied in Subsection A and Paragraph (1) of this Subsection, there is hereby levied
16 a tax of four cents per gallon on all gasoline sold, used, or consumed in the state of
17 Louisiana for domestic consumption and on all diesel fuel sold, used, or consumed
18 in the state of Louisiana for the operation of motor vehicles, licensed or required to
19 be licensed for highway use.

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