

2017 Regular Session

HOUSE BILL NO. 600

BY REPRESENTATIVE JONES

TAX/GASOLINE TAX: Imposes an additional ten cent tax on motor fuels

1 AN ACT

2 To amend and reenact R.S. 47:818.111(A) and to enact R.S. 47:818.12.1, relative to motor  
3 fuel taxes; to levy an additional tax on gasoline, diesel fuels, and special fuels; to  
4 provide for the deposit of the avails of the tax into the 21<sup>st</sup> Century Transportation  
5 and Infrastructure Fund; to provide for effectiveness; and to provide for related  
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:818.111(A) is hereby amended and reenacted and R.S.  
9 47:818.12.1 is hereby enacted to read as follows:

10 §818.12.1. Taxes levied; rates; use of proceeds

11 A. In addition to the taxes levied in R.S. 47:818.12 and 820.1, there is hereby  
12 levied a tax of ten cents per net gallon on all gasoline, as defined in this Part, sold,  
13 used, or consumed in the state of Louisiana for domestic consumption. The avails  
14 of the taxes levied pursuant to the provisions of this Subsection shall be deposited  
15 in accordance with the provisions of Subsection C of this Section.

16 B. In addition to the taxes levied in R.S. 47:818.12 and 820.1, there is hereby  
17 levied a tax of ten cents per net gallon on all diesel fuel as defined in this Part sold,  
18 used, or consumed in the state of Louisiana for the operation of motor vehicles,  
19 licensed or required to be licensed for highway use. The avails of the taxes levied

1 pursuant to the provisions of this Subsection shall be deposited in accordance with  
2 the provisions of Subsection C of this Section.

3 C. The avails of the taxes collected under this Section shall be deposited  
4 immediately into the state treasury, and, after compliance with the requirements of  
5 Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall  
6 pay the remainder of the monies into the 21<sup>st</sup> Century Transportation and  
7 Infrastructure Fund.

8 \* \* \*

9 §818.111. Taxes levied; rates; unit of measurement

10 A.(1) There is hereby levied a tax of sixteen cents per gallon or gallon  
11 equivalent on all special fuels including compressed natural gas as defined by R.S.  
12 47:818.2(18), liquefied natural gas as defined by R.S. 47:818.2(43), and liquefied  
13 petroleum gas as defined by R.S. 47:818.2(44) sold, used, or consumed in the state  
14 of Louisiana for the operation of motor vehicles licensed or required to be licensed  
15 for highway use.

16 (2) In addition to the taxes levied in this Subsection, there is hereby levied  
17 a tax of ten cents per gallon or gallon equivalent on all special fuels including  
18 compressed natural gas as defined by R.S. 47:818.2(18), liquefied natural gas as  
19 defined by R.S. 47:818.2(43), and liquefied petroleum gas as defined by R.S.  
20 47:818.2(44) sold, used, or consumed in the state of Louisiana for the operation of  
21 motor vehicles licensed or required to be licensed for highway use. The avails of the  
22 tax shall be deposited in the 21<sup>st</sup> Century Transportation and Infrastructure Fund  
23 accordance with the provisions of R.S. 47:818.12.1(C).

24 \* \* \*

25 Section 2. This Act shall take effect and become operative if and when the proposed  
26 amendment of Article VII, Section 27(A) of the Constitution of Louisiana contained in the  
27 Act which originated as House Bill \_\_\_\_\_ of this 2017 Regular Session of the Legislature  
28 is adopted at a statewide election and becomes effective.

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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)]

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HB 600 Original

2017 Regular Session

Jones

**Abstract:** Provides for an additional 10 cent tax on motor fuels.

Present law provides for a 16 cent per net gallon tax on gasoline, diesel fuels, and special fuels as defined by present law.

Present law further provides for a 4 cent per net gallon tax on gasoline, diesel fuel, and special fuels.

Proposed law adds an additional 10 cent per net gallon tax on gasoline, diesel fuel, and special fuels.

Proposed law further provides that the additional 10 cent per net gallon tax shall be deposited in the 21<sup>st</sup> Century Transportation and Infrastructure Fund.

Effective when the proposed amendment of Article VII, §27(A) of the La. Const. is adopted at a statewide election and becomes effective.

(Amends R.S. 47:818.111(A); Adds R.S. 47:818.12.1)