

Regular Session, 2013

HOUSE BILL NO. 675

BY REPRESENTATIVE ST. GERMAIN

TAX/GASOLINE TAX: Requires the tax on gasoline, diesel fuels, and special fuels to be adjusted annually in accordance with the Consumer Price Index

1 AN ACT

2 To amend and reenact R.S. 47:818.12(A) and (B), 818.101(A), and 820.1(A), relative to the
3 tax on gasoline, diesel fuels, and special fuels; to require the annual adjustment of
4 such taxes in accordance with the Consumer Price Index; to provide for certain
5 limitations; to provide for an 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(A) and (B), 818.101(A), and 820.1(A) are hereby
8 amended and reenacted to read as follows:

9 §818.12. Taxes levied; rates

10 A. There is hereby levied a tax of sixteen cents per net gallon on all gasoline
11 as defined in this Part sold, used, or consumed in the state of Louisiana for domestic
12 consumption. Beginning January 1, 2014, the tax levied in accordance with the
13 provisions of this Subsection shall be annually adjusted in accordance with increases
14 in the Consumer Price Index; however, in no event shall the tax levied in accordance
15 with the provisions of this Subsection be less than sixteen cents per net gallon.

16 B. There is hereby levied a tax of sixteen cents per net gallon on all diesel
17 fuel as defined in this Part sold, used, or consumed in the state of Louisiana for the
18 operation of motor vehicles licensed or required to be licensed for highway use.
19 Beginning January 1, 2014, the tax levied in accordance with the provisions of this
20 Subsection shall be annually adjusted in accordance with increases in the Consumer

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)]

St. Germain

HB No. 675

Abstract: Beginning Jan. 1, 2014, requires the tax levied on gasoline, diesel fuels, and special fuels to be adjusted annually in accordance with increases in the Consumer Price Index.

Present law authorizes the levy of a tax of 16¢ per net gallon on all gasoline sold, used, or consumed in La. for domestic consumption, a tax of 16¢ per net gallon on all diesel fuel sold, used, or consumed in La. for the operation of motor vehicles licensed for highway use, and a tax of 16¢ per gallon on all special fuels including compressed natural gas, liquefied natural gas, and liquefied petroleum gas sold, used, or consumed in La. for the operation of motor vehicles licensed for highway use.

Proposed law retains present law but provides that beginning Jan. 1, 2014, the tax levied on gasoline, diesel fuel, and all special fuels shall be adjusted annually in accordance with increases in the Consumer Price Index; however, in no event shall the tax levied be less than 16¢ per net gallon.

Present law provides for the levy of a tax of 4¢ per gallon on all gasoline, diesel fuels, and special fuels as presently taxed in present law in addition to any other tax imposed on gasoline, diesel fuels, and special fuels dedicated solely for use in the Transportation Infrastructure Model for Economic Development (TIMED) program.

Proposed law retains present law but provides that beginning Jan. 1, 2014, the tax levied on gasoline, diesel fuels, and special fuels shall be adjusted annually in accordance with increases in the Consumer Price Index; however, in no event shall the tax levied be less than 4¢ per gallon.

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

(Amends R.S. 47:818.12(A) and (B), 818.101(A), and 820.1(A))