

Regular Session, 2013

HOUSE BILL NO. 681

BY REPRESENTATIVE ORTEGO

TAX CREDITS: Changes the definition of alternative fuel for purposes of the tax credit for conversion of a vehicle to alternative fuel usage

1 AN ACT

2 To amend and reenact R.S. 47:6035(B)(1), relative to income tax credits; to provide with
3 respect to the tax credit for conversion of vehicles to alternative fuel usage; to
4 provide for the definition of "alternative fuel"; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:6035(B)(1) is hereby amended and reenacted to read as follows:

7 §6035. Tax credit for conversion of vehicles to alternative fuel usage

8 * * *

9 B. As used in this Section, the following words and phrases shall have the
10 meaning ascribed to them in this Subsection unless the context clearly indicates
11 otherwise:

12 (1) "Alternative fuel" means ~~a fuel which results in emissions of oxides of~~
13 ~~nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any~~
14 ~~combination of these which are comparably lower than emissions from gasoline or~~
15 ~~diesel and which meets or exceeds federal clean air standards, including but not~~
16 ~~limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas,~~
17 ~~biofuel, biodiesel, methanol, ethanol, and electricity.~~ natural gas, liquified petroleum
18 gas, and any non-ethanol based advanced biofuel.

19 * * *

DIGEST

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Ortego

HB No. 681

Abstract: Narrows the definition of "alternative fuel" to natural gas, liquified petroleum gas, and other non-ethanol based biofuels.

Present law authorizes an income tax credit for the cost of certain equipment necessary to convert a motor vehicle to operate on an "alternative fuel".

Present law defines "alternative fuel" as a fuel which results in emissions of oxides of nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any combination of these which are comparably lower than emissions from gasoline or diesel and which meets or exceeds federal clean air standards, including but not limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas, biofuel, biodiesel, methanol, ethanol, and electricity.

Proposed law changes the definition of "alternative fuel" to natural gas, liquified petroleum gas, and any non-ethanol based advanced biofuel.

(Amends R.S. 47:6035(B)(1))