## Regular Session, 2013

## **ACT No. 427**

HOUSE BILL NO. 681

## BY REPRESENTATIVE ORTEGO

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"; to provide for applicability; and to
5	provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:6035(B)(1) is hereby amended and reenacted to read as follows:
8	§6035. Tax credit for conversion of vehicles to alternative fuel usage
9	* * *
10	B. As used in this Section, the following words and phrases shall have the
11	meaning ascribed to them in this Subsection unless the context clearly indicates
12	otherwise:
13	(1) "Alternative fuel" means a fuel which results in emissions of oxides of
14	nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any
15	combination of these which are comparably lower than emissions from gasoline or
16	diesel and which meets or exceeds federal clean air standards, including but not
17	limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas,
18	biofuel, biodiesel, methanol, ethanol, and electricity. natural gas, liquified petroleum
19	gas, and any nonethanol based advanced biofuel. "Alternative fuel" shall also mean
20	electricity if the vehicle meets all of the following criteria:
21	(a) Has at least four wheels.
22	(b) Is manufactured primarily for use on public streets, roads, and highways
23	and is able to attain a maximum speed of at least fifty-five miles per hour.
24	(c) Is propelled to a significant extent as determined by rules adopted by the
25	Department of Revenue in accordance with the Administrative Procedure Act, by an

1	electric motor which draws electricity from a battery which has a capacity of not less
2	than four kilowatt hours and is capable of being recharged from an external source
3	of electricity.
4	* * *
5	Section 2. The provisions of this Act shall be applicable for taxable years beginning
6	on or after January 1, 2014.
	SPEAKER OF THE HOUSE OF REPRESENTATIVES
	PRESIDENT OF THE SENATE
	GOVERNOR OF THE STATE OF LOUISIANA

**ENROLLED** 

HB NO. 681

APPROVED: