AN ACT

To enact Part II-A of Chapter 3 of Title 32 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 32:461, relative to an annual road usage fee on certain vehicles; to levy a road usage fee on electric and hybrid motor vehicles; to provide for the collection and disposition of the proceeds; to provide for certain definitions; to provide for the use of road usage fee proceeds; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Part II-A of Chapter 3 of Title 32 of the Louisiana Revised Statutes of 1950, comprised of R.S. 32:461, is hereby enacted to read as follows:

PART II-A. ELECTRIC VEHICLES AND HYBRID VEHICLES

§461. Imposition of road usage fee; electric vehicles; hybrid vehicles; collection; use of proceeds

A.(1) There is hereby levied a road usage fee of one hundred ten dollars per year on each electric vehicle which is operated upon the highways of this state and which is required to be registered and to pay the vehicle registration license tax in accordance with the provisions of Chapter 4 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

(2) There is hereby levied a road usage fee of sixty dollars per year on each hybrid vehicle which is operated upon the highways of this state and which is required to be registered and to pay a vehicle registration license tax in accordance

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with the provisions of Chapter 4 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

B. For purposes of this Section, the following terms shall have the following meanings unless the context clearly indicates otherwise:

(1) "Electric vehicle" shall mean a vehicle which is powered by one or more electric motors or energy stored in rechargeable batteries for propulsion.

(2) "Hybrid vehicle" shall mean a vehicle that uses gasoline, diesel fuel, or special fuels in combination with an electric motor for propulsion.

C. The Department of Revenue shall require each person filing an individual income tax return to report and certify on such return the number of electric vehicles and the number of hybrid vehicles registered in this state and owned by the filer. The Department of Revenue shall collect the fees imposed by Subsection A of this Section at the same time and in the same manner as it collects taxes owed in connection with the individual income tax return filed by the owner of an electric or hybrid vehicle.

D. The proceeds of the fees imposed by Subsection A of this Section shall be deposited as follows:

(1) Seventy percent of the proceeds shall be deposited into the Construction Subfund of the Transportation Trust Fund for use by the Department of Transportation and Development on road and bridge preservation projects included in the Highway Priority Program in accordance with the Department of Transportation and Development's definitions of such projects.

(2) Thirty percent of the proceeds shall be deposited into the Parish Transportation Fund and distributed to local governments in accordance with the formula set forth in R.S. 48:756. Amounts distributed may be used by local governments for any purpose that is a permitted use of funds received from the Parish Transportation Fund.
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)]

HB 1031 Engrossed 2022 Regular Session Freiberg

Abstract: Levies a road usage fee for electric and hybrid vehicles and dedicates the disposition and use of road usage fees.

Proposed law levies a road usage fee of $110 per year on each electric vehicle and an annual road usage fee of $60 per year on each hybrid vehicle operated on state highways which are required to be registered and to pay a vehicle registration license tax in accordance with present law.

Proposed law defines "electric vehicle" as a vehicle powered by one or more electric motors or energy stored in rechargeable batteries for propulsion and defines "hybrid vehicle" as a vehicle that uses gasoline, diesel fuel, or special fuels in combination with an electric motor for propulsion.

Proposed law requires the Dept. of Revenue require each person filing an individual income tax return to report and certify on such return the number of electric vehicles and the number of hybrid vehicles registered in this state and owned by the filer. Further requires the collection of fees imposed by proposed law at the same time and in the same manner as it collects taxes owed in connection with the individual income tax return filed by the owner of an electric or hybrid vehicle.

Proposed law requires proceeds of the fees imposed by proposed law be deposited as follows:

1. 70% of the proceeds be deposited into the Construction Subfund of the Transportation Trust Fund for use by the Department of Transportation and Development (DOTD) on road and bridge preservation projects included in the Highway Priority Program in accordance with the DOTD's definitions of such projects.

2. 30% of the proceeds be deposited into the Parish Transportation Fund and distributed to local governments in accordance with the formula set forth in present law. Further provides the amounts distributed may be used by local governments for any purpose that is a permitted use of funds received from the Parish Transportation Fund.

(Adds R.S. 32:461)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Transportation, Highways and Public Works to the original bill:

1. Make a technical change.

2. Change the road usage fee from $400 to $110 per year on each electric vehicle.

3. Change the road usage fee from $275 to $60 per year on each hybrid vehicle.

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4. Remove a provision that required the commissioner of the office of motor vehicles to collect a tax every two years at the same time and in the same manner as the registration license tax.

5. Remove a provision that required the Department of Transportation and Development (DOTD) used 100% of the electric and hybrid vehicle road usage fee on highway and bridge preservation projects included in the Highway Priority program.

6. Add a provision that requires the Dept. of Revenue to require each person filing an individual income tax return to report and certify on such return the number of electric vehicles and the number of hybrid vehicles registered in this state and owned by the filer. Further require the collection of fees imposed at the same time and in the same manner as it collects taxes owed in connection with the individual income tax return filed by the owner of an electric or hybrid vehicle.

7. Modify a provision relative to the disposition and use fees. Further specifies fees are to be allocated as follows:

   (a) Seventy percent of the proceeds be deposited into the Construction Subfund of the Transportation Trust Fund for use by the DOTD on road and bridge preservation projects included in the Highway Priority Program in accordance with the DOTD's definitions of such projects.

   (b) Thirty percent of the proceeds be deposited into the Parish Transportation Fund and distributed to local governments in accordance with the formula. Further provides the amounts distributed may be used by local governments for any purpose that is a permitted use of funds received from the Parish Transportation Fund.

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