

**ACT No. 53**

2016 Regular Session

HOUSE BILL NO. 524

BY REPRESENTATIVE ROBBY CARTER

1 AN ACT

2 To amend and reenact R.S. 3:4679, relative to penalties for failure to provide records of  
3 certain petroleum products; to provide a maximum penalty for the failure to provide  
4 records of petroleum products received, used, sold, or delivered; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 3:4679 is hereby amended and reenacted to read as follows:

8 §4679. Record of products sold

9 Each dealer, distributor, or importer shall keep a full and complete record of  
10 petroleum products received, used, sold, or delivered within this state by him,  
11 together with invoices, bills of lading, and other pertinent records and papers as may  
12 be required by the commissioner for the reasonable administration of this Subpart  
13 until the taxes to which they relate have prescribed. All such records shall be opened  
14 for inspection to the commissioner at all reasonable hours. Each dealer, distributor,  
15 or importer that willfully and knowingly violates this Section by failing to provide  
16 such records may be subject to a fine of up to five thousand dollars.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_