
DIGEST

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HB 659 Original

2017 Regular Session

Thibaut

Abstract: Levies an additional tax of 9¢ per net gallon on gasoline, diesel, and special fuels and provides for the rate of the tax to be increased to 17¢ on Jan. 1, 2022 if certain requirements are satisfied.

Present law levies a tax of 16¢ per net gallon on all gasoline, diesel, and special fuels sold, used, or consumed in the state of La. for domestic consumption. Further levies an additional 4¢ per gallon of gasoline, diesel fuels, and specials fuels that is dedicated solely for use in the Transportation Infrastructure Model of Economic Development (TIMED) program.

Proposed law retains present law but levies an additional tax of 9¢ per net gallon on all gasoline, diesel fuel, and special fuels sold, used, or consumed in this state for domestic consumption. Provides that imposition, collection, payment, and remittance of the tax levied by proposed law shall be accomplished in the manner and at the time provided for in present law.

Proposed law provides that beginning Jan. 1, 2022, the tax levied in proposed law shall be increased to 17¢ per gallon if DOTD is found to be in substantial compliance with the audits conducted pursuant to proposed law during the three consecutive years immediately preceding Jan. 1, 2022.

Proposed law requires DOTD in conjunction with the Dept. of Revenue to publish no later than Sept. 30, 2021, the new base rate of the tax if the tax is adjusted pursuant to proposed law.

Proposed law authorizes a certain portion of the avails of the tax to be pledged to secure the issuance of bonds in accordance with the provisions of present constitution.

Proposed law requires the avails of 1¢ per gallon of the tax levied pursuant to proposed law to be appropriated to the Statewide Flood-Control Program.

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

(Adds R.S. 47:818.12.1)