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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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## DIGEST

Present law authorizes a refund of three-fourths of gasoline or special fuels tax paid by contract drivers of all privately-owned school buses transporting Louisiana students. The refund is to be paid from the Parish Transportation Fund of the parish from which the reimbursement is claimed. The refund is for all contract school buses transporting Louisiana students whether such students are in public or private schools and whether they are preschool, elementary, secondary, or postsecondary school students.

Present law, the "Tax-at-the-Rack" law, as recently enacted by Act No. 252 of 2005 R.S. authorizes a refund of one-half of such tax and contains no provision for payment from a parish's Parish Transportation Fund allocation.

Present law grants the owner of any school bus, including school board owned buses, which is propelled by an internal combustion engine or motor capable of using liquefied petroleum gas, liquefied natural gas, or compressed natural gas as fuel, the benefit of paying the lesser of one-half of the annual flat rate or the variable rate which is imposed on such vehicles.

Proposed law grants a refund, to both private and public school buses, of all gasoline and special fuel taxes paid and requires such buses to pay none of the flat rate or variable rate taxes for liquefied petroleum gas or compressed natural gas.

Requires a refund of a pro-rated portion of the annual rate tax paid for using liquefied petroleum gas, liquefied natural gas, or compressed natural gas.

Effective January 1, 2006.

(Amends R.S. 47:715.1(A), 802.3(F), 818.15(A)(1), and 818.102(D))