

2015 Regular Session

HOUSE BILL NO. 388

BY REPRESENTATIVE LEGER

TAX/GASOLINE TAX: Increases the state excise tax levied on gasoline, diesel fuel, and special fuels for three years

1 AN ACT

2 To amend and reenact R.S. 47:818.12(B) and 818.101(A), relative to the state excise tax; to  
3 provide for the excise tax levied on certain fuel; to levy an additional tax on gasoline,  
4 diesel fuel, and certain special fuels for a certain period of time; to provide for an  
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:818.12(B) and 818.101(A) are hereby amended and reenacted to  
8 read as follows:

9 §818.12. Taxes levied; rates

10 \* \* \*

11 B.(1) There is hereby levied a tax of sixteen cents per net gallon on all diesel  
12 fuel as defined in this Part sold, used, or consumed in the state of Louisiana for the  
13 operation of motor vehicles, licensed or required to be licensed for highway use.

14 (2) Beginning July 1, 2015 through June 30, 2018, in addition to the taxes  
15 levied in Subsection A and Paragraph (1) of this Subsection, there is hereby levied  
16 a tax of four cents per gallon on all gasoline sold, used, or consumed in the state of  
17 Louisiana for domestic consumption and on all diesel fuel sold, used, or consumed  
18 in the state of Louisiana for the operation of motor vehicles, licensed or required to  
19 be licensed for highway use.

20 \* \* \*

1           §818.101. Taxes levied; rates

2                    A.(1) There is hereby levied a tax of sixteen cents per gallon on all special  
3 fuels including compressed natural gas as defined by R.S. 47:818.2(18), and  
4 liquefied natural gas as defined by R.S. 47:818.2(42), and liquefied petroleum gas  
5 as defined by R.S. 47:818.2(43) sold, used, or consumed in the state of Louisiana for  
6 the operation of motor vehicles licensed or required to be licensed for highway use.

7                    (2) Beginning July 1, 2015, through June 30, 2018, in addition to the tax  
8 levied in Paragraph (1) of this Subsection, there is hereby levied a tax of four cents  
9 per gallon on all special fuels including compressed natural gas as defined by R.S.  
10 47:818.2(18), and liquefied natural gas as defined by R.S. 47:818.2(42), and  
11 liquefied petroleum gas as defined by R.S. 47:818.2(43) sold, used, or consumed in  
12 the state of Louisiana for the operation of motor vehicles licensed or required to be  
13 licensed for highway use.

\* \* \*

15           Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
16 and subsequently approved by the Legislature, this Act shall become effective on July 1,  
17 2015, or on the day following such approval by the Legislature, whichever is later.

#### DIGEST

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 388 Original	2015 Regular Session	Leger
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**Abstract:** Levies an additional 4¢ per gallon tax on gasoline, diesel fuel, and special fuels  
from July 1, 2015, through June 30, 2018, increasing the tax from 20¢ per gallon to  
24¢ per gallon for dedication to projects in the Transportation Infrastructure Model  
for Economic Development Program.

Present law levies a \$0.16 tax on gasoline, diesel fuel, and special fuels sold, used, or  
consumed in the state. Additionally provides for the levy of an additional 4¢ per gallon.

Proposed law retains present law but levies an additional 4¢ tax on gasoline, diesel fuel, and  
special fuels from July 1, 2015, through June 30, 2018.

Effective beginning July 1, 2015.

(Adds R.S. 47:818.12(E) and 818.101(D))

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored  
are additions.