

2016 Regular Session

HOUSE BILL NO. 524

BY REPRESENTATIVE ROBBY CARTER

AGRICULTURE: Provides relative to penalties for failure to provide records of petroleum products sold

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. Failure to provide such
15 records may result in a fine of up to ten thousand dollars.

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 524 Engrossed

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Abstract: Provides a penalty for failure to provide records of petroleum products received, used, sold, or delivered in the state.

Present law requires each dealer, distributor, or importer of petroleum products to keep a full and complete record of petroleum products received, used, sold, or delivered within this state.

Proposed law provides a penalty of up to \$10,000 for failure to provide required records in present law.

(Amends R.S. 3:4679)