
DIGEST

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HB 582 Original

2021 Regular Session

McFarland

Abstract: Repeals the 16¢ per gallon tax on gasoline, diesel, and special fuels in present law; levies a new 16¢ per gallon tax on gasoline, diesel, and special fuels; levies an annual tax on electric and hybrid vehicles; and dedicates the proceeds of these new taxes into the Construction Subfund of the Transportation Trust Fund (TTF).

Present law provides for the levy of a tax of 4¢ per gallon of gasoline, diesel, and special fuels. Present law requires the proceeds of this 4¢ per gallon tax on these motor fuels to be credited to the Transportation Infrastructure Model for Economic Development (TIMED) account in the Transportation Trust Fund (TTF) for use solely on projects in the TIMED program.

Proposed law retains present law with respect to the levy of a tax of 4¢ per gallon of gasoline, diesel, and special fuels.

New Tax on Gasoline, Diesel, and Special Fuels

Present law provides for the levy of a tax of 16¢ per gallon tax on gasoline, diesel, and special fuels.

Proposed law repeals the 16¢ per gallon tax on gasoline, diesel, and special fuels and levies a *new* 16¢ per gallon tax on gasoline, diesel, and special fuels.

Electric Vehicles and Hybrid Vehicles

Proposed law levies an annual tax of \$200 per year on each electric vehicle and an annual tax of \$100 per year on each hybrid vehicle operated on state highways which are required to be registered and to pay registration license tax in accordance with present law. Further requires the commissioner of motor vehicles to collect the tax levied in proposed law every two years at the same time and in the same manner as the registration license tax pursuant to present law.

Proposed law defines an "electric vehicle" as a vehicle powered by one or more electric motors or energy stored in rechargeable batteries for propulsion and defines a "hybrid vehicle" as a vehicle that uses gasoline, diesel fuel, or special fuels in combination with an electric motor for propulsion.

Deposit and Use of the Tax Proceeds

Proposed law requires the avails of the *new taxes* levied on gasoline, diesel, and special fuels and the annual taxes levied on electric and hybrid vehicles to be deposited into the Construction Subfund

of the TTF pursuant to the requirements of present constitution.

Proposed law requires the legislative auditor to commence a comprehensive audit of the Dept. of Transportation and Development (DOTD) no later than July 1, 2022, to review DOTD's operations, organizational efficiency, and performance in regard to the department's utilization of operating revenues and to review DOTD's use of the avails of the taxes deposited into the Construction Subfund of the TTF. Further requires the auditor to present his findings and recommendations to the presiding officers of the House and Senate no later than Sept. 30, 2023.

Proposed law is authorized to be referred to as the Government Reform in Transportation Act of 2021.

Effective on July 1, 2021.

(Adds R.S. 47:818.12.1, 818.111.1, and 2811; Repeals R.S. 47:818.12 and 818.111)