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## DIGEST

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HB 1043 Original

2022 Regular Session

Schexnayder

**Abstract:** Establishes a \$25 per private-use automobile rebate for residents who paid the state excise tax levied on gasoline, diesel, and special fuels.

Proposed law establishes a rebate for La. residents who are required to file state resident individual income tax returns and who paid the state excise tax levied on gasoline, diesel, or special fuels. The amount of the rebate is \$25 per private-use automobile owned by the rebate applicant.

Proposed law requires the owner of the private-use automobile applying for the rebate to provide documentation that the automobile is registered in the state, that the motor vehicle license tax due the state has been paid, and that the vehicle is in compliance with the compulsory motor vehicle liability security requirements as provided for in present law.

Proposed law excludes commercial vehicles or private-use electric or hybrid vehicles from eligibility to receive the rebate.

Proposed law requires rebate applicants to apply for the rebate by submitting an application to the secretary of the Dept. of Revenue (DOR) in a manner and on a form prescribed by the secretary which includes the documentation required in proposed law. The secretary shall accept rebate applications beginning Oct. 1, 2022, through Dec. 31, 2022.

Proposed law requires the secretary to work with the commissioner of motor vehicles to verify each applicant's eligibility for the rebate and to make and credit rebate payments from the La. Gas Tax Rebate Fund (rebate fund) as established in proposed law within 10 days of verifying the applicant's eligibility for the rebate.

Proposed law exempts the rebate from seizure as other income and property are exempt from seizure pursuant to present law; however, the rebate may be subject to seizure for payment of spousal or child support.

Proposed law authorizes the secretary to promulgate rules in accordance with present law (Administrative Procedure Act) including emergency rules as deemed necessary to implement the provisions of proposed law, including rules related to the recapture of the one-time rebate if an applicant is subsequently determined to be ineligible for the rebate.

Proposed law establishes the rebate fund as a special fund in the state treasury. Requires monies in the rebate fund to be invested in the same manner as monies in the state general fund and for interest

earnings to be deposited into the rebate fund.

Proposed law requires monies in the rebate fund to be administered by the secretary of DOR and to be utilized solely to provide rebates pursuant to proposed law.

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

(Adds R.S. 39:100.117 and R.S. 47:6361)