
DIGEST

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HB 328 Original

2025 Regular Session

Firment

Abstract: Authorizes a tax credit for the installation of dashboard cameras and telematics systems in freight-carrying vehicles.

Proposed law authorizes an income tax credit for installation of qualifying equipment. Proposed law defines "qualifying equipment" as any of the following:

- (1) A dashboard camera installed in a freight-carrying vehicle.
- (2) A telematics system installed in a freight-carrying vehicle. Proposed law defines a "telematics system" as a technology that combines telecommunications and informatics to collect, transmit, and analyze data from vehicles including vehicle location, speed, fuel consumption, driver behavior, and maintenance needs.

Proposed law defines a "freight-carrying vehicle" as every motor vehicle designed for and used primarily as a carrier of freight transported for commercial purposes, which vehicle is licensed for 6,000 pounds or more. This shall not include pick-up or panel trucks unless they are so heavily loaded with freight as to exceed 6,000 pounds gross weight and shall never include any passenger-carrying vehicle.

Proposed law provides that the amount of the credit shall equal 25% of the total cost the taxpayer incurs for purchasing and installing qualifying equipment in each freight-carrying vehicle during the taxable year or \$250 per vehicle, whichever is less.

Proposed law caps the credit amount that a taxpayer may earn in any taxable year at \$10,000 and caps the total amount of credits to be granted in a taxable year at \$1M.

Proposed law provides that if the credit authorized therein exceeds the amount of taxes due from a taxpayer for a taxable period, then any unused credit amount may be carried forward by the taxpayer as a credit against subsequent tax liability for a period not to exceed five years. Stipulates, however, that the amount of the credit applied in a taxable period shall not exceed the amount of taxes due from the taxpayer for that period.

Proposed law requires taxpayers claiming the credit to maintain all records necessary to verify their eligibility for the credit and for the amount of credit claimed and if requested, shall provide the records to the Dept. of Revenue when filing the taxpayer's tax return.

Proposed law applies to taxable periods beginning on or after Jan. 1, 2026.

Proposed law prohibits credits from being earned for any taxable year beginning after Dec. 31, 2031.

Effective Jan 1. 2026.

(Adds R.S. 47:6044)