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The original instrument was prepared by Thomas L. Tyler. The following digest, which does not constitute a part of the legislative instrument, was prepared by Riley Boudreaux.

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## DIGEST

Claitor (SB 256)

Present law grants a refundable tax credit against income tax for 50% of the cost of purchase and installation of qualified clean-burning motor vehicle fuel property, or, as an alternative, 10% of the cost of a new motor vehicle or \$3,000, whichever is less.

Proposed law provides that nothing in the proposed law is to be construed to authorize a tax credit for the cost of a purchase of, or conversion of a vehicle to, a flexible fuel vehicle which is designed to run on an alternative fuel and either petroleum gasoline or petroleum diesel if the vehicle has only a single fuel storage and delivery system and retains the capability to be propelled by petroleum gasoline or petroleum diesel.

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

(Amends R.S. 47:6035(C))

### Summary of Amendments Adopted by Senate

#### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes the original language of the bill which modified the definition of "qualified clean-burning motor vehicle fuel property" to exclude a flexible fuel vehicle which is designed to run on gasoline or a blend of up to 85% ethanol.
2. Eliminates the repeal of the tax credit for the cost of property which is directly related to the delivery of an alternative fuel into the fuel tank of motor vehicles propelled by alternative fuel.
3. Removes provisions that the proposed law was intended to be retroactive and a clarification of the original intention of the legislature and was applicable to transactions occurring on and after July 1, 2013.