

Regular Session, 2013

HOUSE BILL NO. 681

BY REPRESENTATIVE ORTEGO

TAX CREDITS: Changes the definition of alternative fuel for purposes of the tax credit for conversion of a vehicle to alternative fuel usage

1 AN ACT

2 To amend and reenact R.S. 47:6035(B)(1), relative to income tax credits; to provide with
3 respect to the tax credit for conversion of vehicles to alternative fuel usage; to
4 provide for the definition of "alternative fuel"; to provide for applicability; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:6035(B)(1) is hereby amended and reenacted to read as follows:

8 §6035. Tax credit for conversion of vehicles to alternative fuel usage

9 * * *

10 B. As used in this Section, the following words and phrases shall have the
11 meaning ascribed to them in this Subsection unless the context clearly indicates
12 otherwise:

13 (1) "Alternative fuel" means ~~a fuel which results in emissions of oxides of~~
14 ~~nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any~~
15 ~~combination of these which are comparably lower than emissions from gasoline or~~
16 ~~diesel and which meets or exceeds federal clean air standards, including but not~~
17 ~~limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas,~~
18 ~~biofuel, biodiesel, methanol, ethanol, and electricity.~~ natural gas, liquified petroleum
19 gas, and any nonethanol based advanced biofuel. "Alternative fuel" shall also mean
20 electricity if the vehicle meets all of the following criteria:

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Added electricity as an "alternative fuel".
2. Added effective date of Jan. 1, 2014.