

Prior law granted 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.

New law provides that nothing in the new 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 that 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 (June 10, 2013).

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