

2017 Regular Session

HOUSE BILL NO. 553

BY REPRESENTATIVE JONES

TAX/GASOLINE TAX: Provides for an additional tax on motor fuels and imposition of a 1/2 cent sales tax on motor fuels.

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(x), 305(D)(1)(a), and 818.111(A) and to enact R.S.
3 47:301.3 and 818.12.1, relative to motor fuel taxes; to provide for certain definitions
4 for purposes of imposing the state sales and use tax on certain motor fuels; to provide
5 for certain exemptions relative to sales of gasoline; to impose state sales tax on the
6 sale of certain motor fuels; to levy an additional excise tax on gasoline, diesel fuels,
7 and special fuels; to provide for the deposit of the avails of the sale tax and
8 additional motor fuels excise tax into the 21st Century Transportation and
9 Infrastructure Fund; to provide for effectiveness; and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:301(10)(x), 305(D)(1)(a), and 818.111(A) are hereby amended
12 and reenacted and R.S. 47:301.3 and 818.12.1 are hereby enacted to read as follows:

13 §301. Definitions

14 As used in this Chapter the following words, terms, and phrases have the
15 meanings ascribed to them in this Section, unless the context clearly
16 indicates a different meaning:

17 * * *

18 (10)

19 * * *

1 (x) For purposes of the sales and use tax imposed by the state ~~or any political~~
2 ~~subdivision whose boundaries are coterminous with those of the state~~, the terms
3 "retail sale" or "sale at retail" shall not include the following:

4 (i) ~~The sale or purchase by a person of any fuel or gas, including but not~~
5 ~~limited to butane and propane.~~

6 (ii) ~~Beginning July 1, 2008, the sale or purchase by any person of butane and~~
7 ~~propane.~~

8 * * *

9 §301.3. Gasoline, diesel fuels, and special fuels

10 A. The sales and use tax levied by Chapter 2 of Subtitle II of Title 47 shall
11 apply to the sales of gasoline, diesel fuels, and special fuels as provided in this
12 Section, with the exception that the rate shall be at one half of one per centum
13 (0.5%). For purposes of this Section the terms gasoline, diesel fuels, and special
14 fuels shall have the same meaning they have in Chapter 7 of this Title.

15 B. The avails of the taxes collected under this Section shall be deposited
16 immediately into the state treasury, and after compliance with the requirements of
17 Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall
18 pay the remainder of the monies into the 21st Century Transportation and
19 Infrastructure Fund.

20 * * *

21 §305. Exclusions and exemptions from the tax

22 * * *

23 D.(1) The sale at retail, the use, the consumption, the distribution, and the
24 storage to be used or consumed in the taxing jurisdiction of the following tangible
25 personal property is hereby specifically exempted from the tax imposed by taxing
26 authorities, except as otherwise provided in this Paragraph:

27 (a) Gasoline, for the purpose of sales and use taxes imposed by any political
28 subdivision.

29 * * *

Effective when the proposed amendment of Article VII, §27(A) of the La. Const. is adopted at a statewide election and becomes effective.

(Amends R.S. 47:301(10)(x), 305(D)(1)(a), and 818.111(A); Adds 47:301.1 and 818.12.1)