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## DIGEST

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HB 460 Original

2019 Regular Session

Talbot

**Abstract:** Establishes an income or corporate franchise tax credit, not to exceed \$500, for the cost of the purchase and installation of surveillance camera equipment in commercial vehicles that require the operator to possess a commercial driver's license.

Proposed law establishes a tax credit from income or corporate franchise taxes not to exceed \$500 per vehicle for the purchase and installation of surveillance camera equipment in Class 1 trucks and vehicles used for the transportation of passengers for hire or fee that are required to be operated by drivers who possess a commercial driver's license.

Present law defines a Class 1 Truck as a vehicle that carries or transports freight, merchandise or other property except those vehicles for city use and vehicles for farm use.

Present law defines transportation of passengers for hire or fee as movement of passengers by motor vehicle for direct monetary payment for a service or any common carrier of passengers such as hire bus, taxicab, limousine, and non-emergency medical transportation.

Present law provides that Class A commercial driver's licenses are for the operation of any combination of vehicles with a gross combination weight rating of 26,001 pounds or more, Class B commercial driver's licenses are for the operation of any single vehicle with a gross vehicle weight rating (GVWR) of 26,001 or more, and Class C commercial driver's licenses are for the operation of any single vehicle less than 26,001 pounds GVWR. Present law provides that a Class D commercial driver's license is a chauffeur license.

Proposed law defines, for purposes of eligibility for the tax credit, a "commercial driver's license" as a Class A, B, or C driver's license or a Class D driver's license and a commercial vehicle as a Class 1 Truck or a vehicle used for transportation of passengers for hire or fee.

Proposed law authorizes rulemaking by the Dept. of Revenue.

Effective Jan. 1, 2020, and shall be applicable for all taxable periods beginning on and after Jan.1. 2020.

(Adds R.S. 47: 6040)

