

2019 Regular Session

HOUSE BILL NO. 542

BY REPRESENTATIVE STEVE CARTER

TAX/EXCISE: Increases the per gallon excise tax on gasoline, diesel, and certain special fuels and levies an excise tax on electric and hybrid vehicles

1 AN ACT

2 To amend and reenact R.S. 47:321.1(G), 818.12(A) and (B) and 818.111(A) and to enact
3 R.S. 47:818.12(E), 818.12.1, 818.111(G), 818.111.1, and Part VI of Chapter 3 of
4 Subtitle IV of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised
5 of R.S. 47:2811, relative to state excise taxes; to provide for a dedication of the
6 temporary state sales and use tax levy; to levy additional motor fuel taxes on
7 gasoline, diesel, and certain special fuels; to levy an excise tax on electric and hybrid
8 motor vehicles; to provide for the rate of the tax; to provide for the collection and
9 disposition of the proceeds; to provide for certain definitions; to provide for
10 requirements and limitations; to provide for an effective date; and to provide for
11 related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 47:321.1(G), 818.12(A) and (B) and 818.111(A) are hereby amended
14 and reenacted and R.S. 47:818.12(E), 818.12.1, 818.111(G), 818.111.1, and Part VI of
15 Chapter 3 of Subtitle IV of Title 47 of the Louisiana Revised Statutes of 1950, to be
16 comprised on R.S. 47:2811 are hereby enacted to read as follows:

17 §321.1. Imposition of tax

18 * * *

19 G. ~~The~~ (1) Except as otherwise provided in Paragraph 2 of this Subsection,
20 the avails of the tax collected ~~under~~ pursuant to this Section shall be deposited

1 immediately into the state treasury, and, after compliance with the requirements of
2 Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall
3 pay the remainder of the monies into the state general fund.

4 (2) Beginning July 1, 2020, the avails of the tax collected pursuant to this
5 Section shall be deposited immediately into the state treasury, and after compliance
6 with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana,
7 the state treasurer shall deposit a portion of the remainder of the monies to the
8 Transportation Trust Fund as follows:

9 (a) Beginning July 1, 2020, through June 30, 2021, the avails of five of the
10 forty-five one hundredths of the tax.

11 (b) Beginning July 1, 2021, through June 30, 2022, the avails of fifteen of the
12 forty-five one hundredths of the tax.

13 (c) Beginning July 1, 2022, through June 30, 2023, the avails of twenty-five
14 of the forty-five one hundredths of the tax.

15 (d) Beginning July 1, 2023, through June 30, 2024, the avails of thirty five
16 of the forty-five one hundredths of the tax.

17 (e) Beginning July 1, 2024, through June 30, 2025, the avails of forty-five of
18 the forty-five one hundredths of the tax.

19 (3) Monies deposited to the Transportation Trust Fund pursuant to Paragraph
20 3 of this Subsection shall be appropriated and dedicated solely for the direct costs
21 associated with actual project delivery, construction, and maintenance of roads and
22 bridges in the state highway system. A minimum of fifty percent of these monies
23 shall be appropriated and dedicated equally for projects in each of the nine highway
24 districts.

25 * * *

26 §818.12. Taxes levied; rates

27 A.(1) There is hereby levied a tax of ~~sixteen~~ thirteen cents per net gallon on
28 all gasoline as defined in this Part sold, used, or consumed in the state of Louisiana
29 for domestic consumption.

1 (7) On July 1, 2031, the rate of the tax levied per net gallon on gasoline sold,
2 used, or consumed in the state of Louisiana for domestic consumption pursuant to
3 the provisions of Paragraph (1) of this Subsection shall be increased by seventeen
4 cents per net gallon.

5 B.(1) In addition to the taxes levied in R.S. 47:818.12 and 820.1, there shall
6 be levied a tax of seven cents per net gallon on all diesel fuel, as defined in this Part,
7 sold, used, or consumed in the state of Louisiana for the operation of motor vehicles,
8 licensed or required to be licensed for highway use.

9 (2) On July 1, 2021, the rate of the tax levied per net gallon on diesel fuel
10 sold, used, or consumed in the state of Louisiana for the operation of motor vehicles,
11 licensed or required to be licensed for highway use pursuant to the provisions of
12 Paragraph (1) of this Subsection shall be increased by three cents per net gallon.

13 (3) On July 1, 2023, the rate of the tax levied per net gallon on diesel fuel
14 sold, used, or consumed in the state of Louisiana for the operation of motor vehicles,
15 licensed or required to be licensed for highway use pursuant to the provisions of
16 Paragraph (1) of this Subsection shall be increased by seven cents per net gallon.

17 (4) On July 1, 2025, the rate of the tax levied per net gallon on diesel fuel
18 sold, used, or consumed in the state of Louisiana for the operation of motor vehicles,
19 licensed or required to be licensed for highway use pursuant to the provisions of
20 Paragraph (1) of this Subsection shall be increased by eleven cents per net gallon.

21 (5) On July 1, 2027, the rate of the tax levied per net gallon on diesel fuel
22 sold, used, or consumed in the state of Louisiana for the operation of motor vehicles,
23 licensed or required to be licensed for highway use pursuant to the provisions of
24 Paragraph (1) of this Subsection shall be increased by thirteen cents per net gallon.

25 (6) On July 1, 2029, the rate of the tax levied per net gallon on diesel fuel
26 sold, used, or consumed in the state of Louisiana for the operation of motor vehicles,
27 licensed or required to be licensed for highway use pursuant to the provisions of
28 Paragraph (1) of this Subsection shall be increased by fifteen cents per net gallon.

1 (7) On July 1, 2031, the rate of the tax levied per net gallon on diesel fuel
2 sold, used, or consumed in the state of Louisiana for the operation of motor vehicles,
3 licensed or required to be licensed for highway use pursuant to the provisions of
4 Paragraph (1) of this Subsection shall be increased by seventeen cents per net gallon.

5 C. After compliance with the requirements of Article VII, Section 9(B) of
6 the Constitution of Louisiana, the treasurer shall deposit the avails of the taxes levied
7 pursuant to the provisions of this Section into the Construction Subfund of the
8 Transportation Trust Fund pursuant to the requirements of Article 7, Section
9 27(B)(2) of the Constitution of this state. The Department of Transportation and
10 Development shall utilize the avails of the taxes levied pursuant to the provisions of
11 this Section which are deposited into the Construction Subfund as follows:

12 (1) Sixty percent of the avails shall be utilized on preservation projects in
13 accordance with the department's definitions of such projects.

14 (2) Forty percent of the avails shall be utilized on highway priority program
15 projects classified as capacity projects in accordance with the department's
16 definitions of such projects.

17 * * *

18 §818.111. Taxes levied; rates; unit of measurement

19 A.(1) There is hereby levied a tax of ~~sixteen~~ thirteen cents per gallon or
20 gallon equivalent on all special fuels including compressed natural gas as defined by
21 R.S. 47:818.2(18), liquefied natural gas as defined by R.S. 47:818.2(43), and
22 liquefied petroleum gas as defined by R.S. 47:818.2(44) sold, used, or consumed in
23 the state of Louisiana for the operation of motor vehicles licensed or required to be
24 licensed for highway use.

25 (2) On July 1, 2021, the rate of the tax levied per gallon or gallon equivalent
26 on all special fuels pursuant to the provisions of Paragraph (1) of this Subsection
27 shall be reduced by one cent per gallon or gallon equivalent sold, used, or consumed
28 in the state of Louisiana for the operation of motor vehicles licensed or required to
29 be licensed for highway use.

1 (3) On July 1, 2023, the rate of the tax levied per gallon or gallon equivalent
2 on all special fuels pursuant to the provisions of Paragraph (1) of this Subsection
3 shall be reduced by three cents per gallon or gallon equivalent sold, used, or
4 consumed in the state of Louisiana for the operation of motor vehicles licensed or
5 required to be licensed for highway use.

6 (4) On July 1, 2025, the rate of the tax levied per gallon or gallon equivalent
7 on all special fuels pursuant to the provisions of Paragraph (1) of this Subsection
8 shall be reduced by five cents per gallon or gallon equivalent sold, used, or
9 consumed in the state of Louisiana for the operation of motor vehicles licensed or
10 required to be licensed for highway use.

11 * * *

12 G. Beginning July 1, 2025, the avails of the taxes levied pursuant to the
13 provisions of this Section on special fuels shall not be utilized by the Department of
14 Transportation and Development, or its successor, to pay for employee health care,
15 retirement, or other related benefits.

16 §818.111.1. Additional tax levy on special fuels; rates; use of proceeds

17 A.(1) In addition to the taxes levied in R.S. 47:818.111 and 820.1, there shall
18 be levied a tax of nine cents per gallon or gallon equivalent on all special fuels
19 including compressed natural gas as defined by R.S. 47:818.2(18), liquefied natural
20 gas as defined by R.S. 47:818.2(43), and liquefied petroleum gas as defined by R.S.
21 47:818.2(44) sold, used, or consumed in the state of Louisiana for the operation of
22 motor vehicles licensed or required to be licensed for highway use.

23 (2) On July 1, 2021, the rate of the tax levied per gallon or gallon equivalent
24 on all special fuels sold, used, or consumed in the state of Louisiana for the operation
25 of motor vehicles, licensed or required to be licensed for highway use pursuant to the
26 provisions of Paragraph (1) of this Subsection shall be increased by three cents per
27 gallon or gallon equivalent.

28 (3) On July 1, 2023, the rate of the tax levied per gallon or gallon equivalent
29 on all special fuels sold, used, or consumed in the state of Louisiana for the operation

1 of motor vehicles, licensed or required to be licensed for highway use pursuant to the
2 provisions of Paragraph (1) of this Subsection shall be increased by seven cents per
3 gallon or gallon equivalent.

4 (4) On July 1, 2025, the rate of the tax levied per gallon or gallon equivalent
5 on all special fuels sold, used, or consumed in the state of Louisiana for the operation
6 of motor vehicles, licensed or required to be licensed for highway use pursuant to the
7 provisions of Paragraph (1) of this Subsection shall be increased by eleven cents per
8 gallon or gallon equivalent.

9 (5) On July 1, 2027, the rate of the tax levied per gallon or gallon equivalent
10 on all special fuels sold, used, or consumed in the state of Louisiana for the operation
11 of motor vehicles, licensed or required to be licensed for highway use pursuant to the
12 provisions of Paragraph (1) of this Subsection shall be increased by thirteen cents per
13 gallon or gallon equivalent.

14 (6) On July 1, 2029, the rate of the tax levied per gallon or gallon equivalent
15 on all special fuels sold, used, or consumed in the state of Louisiana for the operation
16 of motor vehicles, licensed or required to be licensed for highway use pursuant to the
17 provisions of Paragraph (1) of this Subsection shall be increased by fifteen cents per
18 gallon or gallon equivalent.

19 (7) On July 1, 2031, the rate of the tax levied per gallon or gallon equivalent
20 on all special fuels sold, used, or consumed in the state of Louisiana for the operation
21 of motor vehicles, licensed or required to be licensed for highway use pursuant to the
22 provisions of Paragraph (1) of this Subsection shall be increased by seventeen cents
23 per gallon or gallon equivalent.

24 B. After compliance with the requirements of Article VII, Section 9(B) of
25 the Constitution of Louisiana, the treasurer shall deposit the avails of the taxes levied
26 pursuant to the provisions of this Section into the Construction Subfund of the
27 Transportation Trust Fund pursuant to the requirements of Article 7, Section
28 27(B)(2) of the Constitution of this state. The Department of Transportation and

1 Development shall utilize the avails of the taxes levied pursuant to the provisions of
2 this Section which are deposited into the Construction Subfund as follows:

3 (1) Sixty percent of the avails shall be utilized on preservation projects in
4 accordance with the department's definitions of such projects.

5 (2) Forty percent of the avails shall be utilized on highway priority program
6 projects classified as capacity projects in accordance with the department's
7 definitions of such projects.

8 * * *

9 PART VI. TAX ON ELECTRIC VEHICLES

10 AND HYBRID VEHICLES

11 §2811. Imposition of tax; electric vehicles; hybrid vehicles; collection; use of
12 proceeds

13 A.(1) There is hereby levied a tax of three hundred dollars per year on each
14 electric vehicle which is operated upon the highways of this state and which is
15 required to be registered and to pay registration license tax in accordance with the
16 provisions of Chapter 4 of Subtitle II of Title 47 of the Louisiana Revised Statutes
17 of 1950.

18 (2) There is hereby levied a tax of two hundred dollars per year on each
19 hybrid vehicle which is operated upon the highways of this state and which is
20 required to be registered and to pay registration license tax in accordance with the
21 provisions of Chapter 4 of Subtitle II of Title 47 of the Louisiana Revised Statutes
22 of 1950.

23 B. For purposes of this Section, the following terms shall have the following
24 meanings unless the context clearly indicates otherwise:

25 (1) "Electric vehicle" shall mean a vehicle which is powered by one or more
26 electric motors or energy stored in rechargeable batteries for propulsion.

27 (2) "Hybrid vehicle" shall mean a vehicle that uses gasoline, diesel fuel, or
28 special fuels in combination with an electric motor for propulsion.

1 C. The commissioner of motor vehicles shall collect the tax levied pursuant
2 to the provisions of this Section every two years at the same time and in the same
3 manner as the registration license tax pursuant to the provisions of R.S. 47:463.

4 D. After compliance with the requirements of Article VII, Section 9(B) of
5 the Constitution of Louisiana relative to the Bond Security and Redemption Fund,
6 and prior to placing monies into the state general fund, the treasurer shall deposit an
7 amount equal to the avails of the tax levied pursuant to the provisions of this Section
8 into the Construction Subfund of the Transportation Trust Fund pursuant to the
9 requirements of Article 7, Section 27(B)(2) of the Constitution of this state. The
10 Department of Transportation and Development shall utilize the avails of the taxes
11 levied pursuant to the provisions of this Section which are deposited into the
12 Construction Subfund as follows:

13 (1) Sixty percent of the avails shall be utilized on preservation projects in
14 accordance with the department's definitions of such projects.

15 (2) Forty percent of the avails shall be utilized on highway priority program
16 projects classified as capacity projects in accordance with the department's
17 definitions of such projects. However, the following projects shall be prioritized and
18 constructed based on the completion of each project's federally mandated
19 environmental process and requirements:

20 (a) Replacement of the I-10 Calcasieu River bridge and I-10 improvements
21 from the I-210 interchange west of the river to the I-20 interchange east of the river.

22 (b) A new Mississippi River Bridge at Baton Rouge with freeway-level
23 connections from the interstate west of Baton Rouge to the interstate east of Baton
24 Rouge.

25 (c) Upgrades to US 90 to interstate standards from the I-10 and I-49
26 interchange at Lafayette to New Orleans.

27 (d) Widening of I-12 to six lanes and associated improvements where this
28 interstate is not yet upgraded from Baton Rouge to the Mississippi state line.

1 (e) Widening to six lanes and rehabilitation of I-20, where it is not yet
2 upgraded, from Industrial Drive in Bossier City to Monkhouse Drive in Shreveport.

3 (f) Widening to six lanes and associated improvements to I-20 at Monroe
4 from LA 546 to LA 594.

5 (g) US 90, Port of New Orleans access improvements at New Orleans.

Section 2. This Act shall become effective on August 1, 2019.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 542 Original

2019 Regular Session

Steve Carter

Abstract: Increases the per gallon tax on gasoline, diesel, and special fuels and levies an annual tax on electric and hybrid vehicles and dedicated a portion of the tax to the Construction Subfund of the Transportation Trust Fund.

Present law levies a temporary 0.45% state sales and use tax that will expire on June 30, 2025, and is deposited into the state general fund.

Proposed law retains present law tax levy and expiration date.

Proposed law dedicates a portion of the avails of the temporary tax to the Construction Subfund of the Transportation Trust Fund (TTF) beginning July 1, 2020.

Proposed law increases the portion dedicated to the TTF each year for the life of the temporary tax such that by the last year of the tax 100% of the temporary tax is deposited into the TTF.

Proposed law provides that avails of the temporary sales tax dedicated to the TTF may be used only for project delivery, construction, and maintenance of state preservation and bridge projects.

Proposed law requires that a minimum of fifty percent of the temporary sales tax dedicated to the TTF be allocated equally among the nine multi-parish highway districts.

Present law provides for the levy of a tax of 4¢ per gallon of gasoline, diesel, and special fuels. Present law requires the proceeds of this 4¢ per gallon tax on these motor fuels to be credited to the Transportation Infrastructure Model for Economic Development (TIMED) account in the Transportation Trust Fund for use solely on projects in the TIMED program.

Proposed law retains present law with respect to the levy of a tax of 4¢ per gallon of gasoline, diesel, and special fuels.

Present law provides for the levy of a tax of 16¢ per gallon tax on gasoline, diesel, and special fuels.

Proposed law, with respect to the 16¢ per gallon tax on gasoline, diesel, and special fuels in present law, reduces the amount of the tax levied on gasoline, diesel, and special fuels

beginning Aug. 1, 2019, from 16¢ per gallon to 13¢ per gallon, and requires a further reduction in the amount of the per gallon tax in present law as follows:

- (1) On July 1, 2021, reduces the 13¢ rate of the tax by 1¢ per gallon bringing the amount of the per gallon tax from 13¢ per gallon to 12¢ per gallon.
- (2) On July 1, 2023, reduces the 13¢ rate of the tax by 3¢ per gallon bringing the amount of the per gallon tax from 12¢ per gallon to 10¢ per gallon.
- (3) On July 1, 2025, reduces the 13¢ rate of the tax by 5¢ per gallon bringing the amount of the per gallon tax from 10¢ per gallon to 8¢ per gallon.

New, Additional Tax on Gasoline and Special Fuels

Proposed law, beginning Aug. 1, 2019, levies a *new, additional tax* on gasoline and special fuels of 9¢ per gallon, and increases the amount of the tax through 2031 as follows:

- (1) On July 1, 2021, increases the amount of the *new, additional tax* by 3¢ per gallon bringing the amount of the per gallon tax from 9¢ per gallon to 12¢ per gallon.
- (2) On July 1, 2023, increases the amount of the *new, additional tax* by 7¢ per gallon bringing the amount of the per gallon tax from 12¢ per gallon to 16¢ per gallon.
- (3) On July 1, 2025, increases the amount of the *new, additional tax* by 11¢ per gallon bringing the amount of the per gallon tax from 16¢ per gallon to 20¢ per gallon.
- (4) On July 1, 2027, increases the amount of the *new, additional tax* by 13¢ per gallon bringing the amount of the per gallon tax from 20¢ per gallon to 22¢ per gallon.
- (5) On July 1, 2029, increases the amount of the *new, additional tax* by 15¢ per gallon bringing the amount of the per gallon tax from 22¢ per gallon to 24¢ per gallon.
- (6) On July 1, 2031, increases the amount of the *new, additional tax* by 17¢ per gallon bringing the amount of the per gallon tax from 24¢ per gallon to 26¢ per gallon.

Net Effect of Proposed Law on the Tax Rate on Gasoline and Special Fuels

The total net effect on the 16¢ per gallon tax rate on gasoline and special fuels as a result of the reduction in the amount of the tax rate in present law and the levy of the *new, additional tax* per gallon on gasoline and special fuels as provided for in proposed law is as follows:

- (1) Aug. 1, 2019, thru June 30, 2021 - total tax rate of 22¢ per gallon.
- (2) July 1, 2021, thru June 30, 2023 - total rate of 24¢ per gallon.
- (3) July 1, 2023, thru June 30, 2025 - total rate of 26¢ per gallon.
- (4) July 1, 2025, thru June 30, 2027 - total rate of 28¢ per gallon.
- (5) July 1, 2027, thru June 30, 2029 - total rate of 30¢ per gallon.
- (6) July 1, 2029, thru June 30, 2031 - total rate of 32¢ per gallon.
- (7) Beginning July 1, 2031 - total rate of 34¢ per gallon.

New, Additional Tax on Diesel

Proposed law, beginning Aug. 1, 2019, levies a *new, additional tax* on diesel of 7¢ per gallon, and increases the amount of the tax through 2031 as follows:

- (1) On July 1, 2021, increases the amount of the *new, additional tax* by 3¢ per gallon bringing the amount of the per gallon tax from 7¢ per gallon to 10¢ per gallon.
- (2) On July 1, 2023, increases the amount of the *new, additional tax* by 7¢ per gallon bringing the amount of the per gallon tax from 10¢ per gallon to 14¢ per gallon.
- (3) On July 1, 2025, increases the amount of the *new, additional tax* by 11¢ per gallon bringing the amount of the per gallon tax from 14¢ per gallon to 18¢ per gallon.
- (4) On July 1, 2027, increases the amount of the *new, additional tax* by 13¢ per gallon bringing the amount of the per gallon tax from 18¢ per gallon to 20¢ per gallon.
- (5) On July 1, 2029, increases the amount of the *new, additional tax* by 15¢ per gallon bringing the amount of the per gallon tax from 20¢ per gallon to 22¢ per gallon.
- (6) On July 1, 2031, increases the amount of the *new, additional tax* by 17¢ per gallon bringing the amount of the per gallon tax from 22¢ per gallon to 24¢ per gallon.

Net Effect of Proposed Law on the Tax Rate on Diesel

The total net effect on the 16¢ per gallon tax rate on diesel as a result of the reduction in the amount of the tax rate in present law and the levy of the *new, additional tax* per gallon tax on diesel as provided for in proposed law is as follows:

- (1) Aug. 1, 2019, thru June 30, 2021 - total tax rate of 20¢ per gallon.
- (2) July 1, 2021, thru June 30, 2023 - total rate of 22¢ per gallon.
- (3) July 1, 2023, thru June 30, 2025 - total rate of 24¢ per gallon.
- (4) July 1, 2025, thru June 30, 2027 - total rate of 26¢ per gallon.
- (5) July 1, 2027, thru June 30, 2029 - total rate of 28¢ per gallon.
- (6) July 1, 2029, thru June 30, 2031 - total rate of 30¢ per gallon.
- (7) Beginning July 1, 2031 - total rate of 32¢ per gallon.

Electric Vehicles and Hybrid Vehicles

Proposed law levies an annual tax of \$300 per year on each electric vehicle and an annual \$200 per year on each hybrid vehicle operated on state highways which are required to be registered and to pay registration license tax in accordance with present law. Further requires the commissioner of motor vehicles to collect the tax levied in proposed law every two years at the same time and in the same manner as the registration license tax pursuant to present law.

Proposed law, beginning July 1, 2025, prohibits the avails of the taxes levied on gasoline, diesel, and special fuels from being utilized by the Dept. of Transportation and Development (DOTD) to pay expenses associated with employee health care, retirement, or other related benefits.

Proposed law requires the avails of the *new, additional taxes* levied on gasoline, diesel, and special fuels and the annual taxes levied on electric and hybrid vehicles to be deposited into the Construction Subfund of the Transportation Trust Fund pursuant to the requirements of

present constitution. Further requires DOTD to utilize the avails of the taxes levied pursuant to proposed law which are deposited into the Construction Subfund as follows:

- (1) 60% on preservation projects in accordance with the department's definitions of such projects.
- (2) 40% on highway priority program projects classified as capacity projects in accordance with the department's definitions of such projects. Further requires the following projects to be prioritized and constructed based on the completion of each project's federally mandated environmental process and requirements:
 - (a) Replacement of the I-10 Calcasieu River bridge and I-10 improvements from the I-210 interchange west of the river to the I-20 interchange east of the river.
 - (b) A new Mississippi River Bridge at Baton Rouge with freeway-level connections from the interstate west of Baton Rouge to the interstate east of Baton Rouge.
 - (c) Upgrades to US 90 to interstate standards from the I-10 and I-49 interchange at Lafayette to New Orleans.
 - (d) Widening of I-12 to six lanes and associated improvements where this interstate is not yet upgraded from Baton Rouge to the Mississippi state line.
 - (e) Widening to six lanes and rehabilitation of I-20, where it is not yet upgraded, from Industrial Drive in Bossier City to Monkhouse Drive in Shreveport.
 - (f) Widening to six lanes and associated improvements to I-20 at Monroe from LA 546 to LA 594.
 - (g) US 90, Port of New Orleans access improvements at New Orleans.

Effective Aug. 1, 2019.

(Amends R.S. 47:321.1(G), 818.12(A) and (B) and 818.111(A); Adds R.S. 47:818.12(E), 818.12.1, 818.111(G), 818.111.1, and 2811)