Regular Session, 2013

HOUSE BILL NO. 24

BY REPRESENTATIVE MACK

TAX/GASOLINE-EXEMPT: Provides for exemption from gasoline and special fuels taxes for school buses owned and operated by municipal and parish school boards

AN ACT

To enact R.S. 47:715.2, relative to exemptions from state taxes on certain fuels; to exempt fuels sold to or used by a school board under certain circumstances; to provide for certain limitations; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:715.2 is hereby enacted to read as follows:

<u>§715.2. Exemption; fuels for school buses owned and operated by a school board</u>

<u>There shall be an exemption from the levy of all taxes imposed under this Chapter for fuel sold to or consumed by a parish or municipal school board for use in a school bus owned and operated by the board.</u>

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)]

Mack HB No. 24

Abstract: Exempts from state fuel taxes fuel sold to or consumed by school buses owned and operated by a parish or municipal school board.

<u>Present law</u> imposes a state tax on the sale, use, or consumption of gasoline and other fuels.

<u>Proposed law</u> exempts from the taxes imposed by <u>present law</u> fuel which is sold to or consumed by a parish or municipal school board for use in a school bus owned and operated by the board.

(Adds R.S. 47:715.2)

CODING: Words in ~~struck through~~ type are deletions from existing law; words <u>underscored</u> are additions.