

Regular Session, 2013

ACT No. 427

HOUSE BILL NO. 681

BY REPRESENTATIVE ORTEGO

1 AN ACT

2 To amend and reenact R.S. 47:6035(B)(1), relative to income tax credits; to provide with
3 respect to the tax credit for conversion of vehicles to alternative fuel usage; to
4 provide for the definition of "alternative fuel"; to provide for applicability; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:6035(B)(1) is hereby amended and reenacted to read as follows:
8 §6035. Tax credit for conversion of vehicles to alternative fuel usage

9 * * *

10 B. As used in this Section, the following words and phrases shall have the
11 meaning ascribed to them in this Subsection unless the context clearly indicates
12 otherwise:

13 (1) "~~Alternative fuel~~" means ~~a fuel which results in emissions of oxides of~~
14 ~~nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any~~
15 ~~combination of these which are comparably lower than emissions from gasoline or~~
16 ~~diesel and which meets or exceeds federal clean air standards, including but not~~
17 ~~limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas,~~
18 ~~biofuel, biodiesel, methanol, ethanol, and electricity.~~ natural gas, liquified petroleum
19 gas, and any nonethanol based advanced biofuel. "Alternative fuel" shall also mean
20 electricity if the vehicle meets all of the following criteria:

- 21 (a) Has at least four wheels.
- 22 (b) Is manufactured primarily for use on public streets, roads, and highways
23 and is able to attain a maximum speed of at least fifty-five miles per hour.
- 24 (c) Is propelled to a significant extent as determined by rules adopted by the
25 Department of Revenue in accordance with the Administrative Procedure Act, by an

