

2015 Regular Session

HOUSE BILL NO. 777

BY REPRESENTATIVE ST. GERMAIN

TAX/GASOLINE TAX: Increases the state excise tax on gasoline, diesel, and special fuels for ten years

1 AN ACT

2 To enact R.S. 47:818.12.1 and 818.101.1, relative to the state excise tax; to provide for the
3 excise tax levied on certain fuel; to levy an additional tax on gasoline, diesel fuel,
4 and certain special fuels for a certain period of time; to provide for effectiveness; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:818.12.1 and 818.101.1 are hereby enacted to read as follows:

8 §818.12.1. Additional temporary taxes levied; rate

9 Beginning July 1, 2015, through June 30, 2025, in addition to the taxes levied
10 under R.S. 47:818.12 and 820.1, there is hereby levied a tax of ten cents per gallon
11 on all gasoline sold, used, or consumed in the state of Louisiana for domestic
12 consumption and on all diesel fuel sold, used, or consumed in the state of Louisiana
13 for the operation of motor vehicles, licensed or required to be licensed for highway
14 use. The tax shall be collected, reported, and paid in the same manner as the taxes
15 imposed under R.S. 47:818.12.

16 * * *

17 §818.101.1. Additional temporary taxes levied; rate

18 Beginning July 1, 2015, through June 30, 2025, in addition to the tax levied
19 under R.S. 47:818.12 and 820.1, there is hereby levied a tax of ten cents per gallon
20 on all special fuels which includes compressed natural gas as defined by R.S.

1 47:818.2(18), liquefied natural gas as defined by R.S. 47:818.2(42), and liquefied
2 petroleum gas as defined by R.S. 47:818.2(43), all as sold, used, or consumed in the
3 state of Louisiana for the operation of motor vehicles licensed or required to be
4 licensed for highway use. The tax shall be collected, reported, and paid in the same
5 manner as those taxes imposed under R.S. 47:818.101.

6 Section 2. This Act shall become effective upon signature by the governor or, if not
7 signed by the governor, upon expiration of the time for bills to become law without signature
8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
10 effective on the day following such approval.

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 777 Engrossed

2015 Regular Session

St. Germain

Abstract: Levies an additional tax of 10¢ per gallon tax on gasoline, diesel fuel, and special fuels from July 1, 2015, through June 30, 2025.

Present law levies a 16¢ per gallon tax on gasoline, diesel fuel, and special fuels sold, used, or consumed in the state. Present law provides for the levy of an additional 4¢ per gallon tax on these fuels which is dedicated to the TIMED program.

Proposed law retains present law and levies an additional tax on gasoline, diesel fuel, and special fuels from July 1, 2015, through June 30, 2025, at a rate of 10¢ per gallon.

Proposed law provides that the taxes imposed under proposed law shall be collected, reported, and paid in the same manner as the taxes imposed under present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:818.12.1 and 818.101.1)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the tax rate from a floating rate of between 25¢ and 10¢ per gallon to a 10¢ per gallon rate increase.