
DIGEST

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HB 553 Original

2017 Regular Session

Jones

Abstract: Provides for a 1/2¢ sales tax and an additional 7¢ tax on motor fuels.

Present law provides definitions for purposes of state and local sales and use taxes and excludes sales of fuel, gas, butane, and propane from the definition of "sale at retail" for purposes of imposition of the state sales and use tax.

Proposed law retains present law with respect to the exclusion for purposes of imposition of a sales tax imposed by the state on butane and propane but deletes the exclusion for sales of fuel and gas for purposes of imposition of the state sales tax.

Present law exempts the sale of gasoline from sales tax imposed by a taxing authority.

Proposed law repeals this exemption.

Proposed law imposes on the sale of gasoline, diesel fuel, and special fuels, as defined in present law, a 1/2¢ sales tax.

Present law provides for a 16¢ per net gallon tax on gasoline, diesel fuels, and special fuels as defined by present law.

Present law provides for a 4¢ per net gallon tax on gasoline, diesel fuel, and special fuels.

Present law additionally exempts gasoline, diesel fuel, and special fuels from the state sales tax.

Proposed law adds an additional 7¢ per net gallon tax on gasoline, diesel fuel, and special fuels.

Proposed law further provides that the additional 7¢ per net gallon tax shall be deposited in the 21st Century Transportation and Infrastructure Fund.

Effective when the proposed amendment of Article VII, §27(A) of the La. Const. is adopted at a statewide election and becomes effective.

(Amends R.S. 47:301(10)(x), 305(D)(1)(a), and 818.111(A); Adds 47:301.1 and 818.12.1)