
DIGEST

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HB 578 Original

2017 Regular Session

Jones

Abstract: Levies an additional tax of 7¢ per net gallon on gasoline and diesel fuel to be deposited into the 21st Century Transportation and Infrastructure Fund for use on state and local government transportation and capital infrastructure projects.

Present law levies a tax of 16¢ per net gallon on all gasoline sold, used, or consumed in La. for domestic consumption and a tax of 16¢ per net gallon on all diesel fuel sold, used, or consumed in La. for the operation of motor vehicles licensed for highway use.

Present law levies a tax of 4¢ per gallon on all gasoline, diesel fuels, and special fuels as presently taxed in present law in addition to any other tax imposed on gasoline, diesel fuels, and special fuels dedicated solely for use in the Transportation Infrastructure Model for Economic Development (TIMED) program.

Proposed law retains present law but levies an additional tax of 7¢ per net gallon on all gasoline and diesel fuel sold, used, or consumed in this state for domestic consumption. Provides that the imposition, collection, payment, and remittance of the tax levied by proposed law shall be accomplished in the manner and at the time provided for in present law.

Proposed law provides that beginning July 1, 2017, after satisfaction of the requirements of the Bond Security and Redemption Fund, monies derived from the taxes levied pursuant to the provisions of proposed law shall be deposited into the 21st Century Transportation and Infrastructure Fund.

Proposed law establishes the 21st Century Transportation and Infrastructure Fund as a special fund in the state treasury. The monies in the fund shall be subject to appropriation to be used solely and exclusively for state and local government transportation and capital infrastructure projects. Proposed law requires the monies to be distributed in accordance with the provisions of proposed law.

Proposed law requires that no less than the avails of 1¢ of the taxes levied on gasoline and diesel pursuant to proposed law but no more than the avails of 2¢ of such taxes shall be allocated to local government projects. Further provides that of the portion allocated to local government projects, 66% of the monies shall be allocated to projects for municipal governing authorities and 34% shall be allocated to projects for parish governing authorities.

Proposed law requires the Dept. of Transportation and Development to promulgate rules and regulations in accordance with the APA to establish a distribution formula for the allocation to municipal and parish governing authorities which formula shall include consideration of the mileage

of highways and population in each municipal and parish jurisdiction.

Proposed law authorizes the tax in proposed law to be levied from July 1, 2017, through June 30, 2037.

(Adds 47:818.12.1)