

1 (1) Each oilfield site restoration fee return filed for each of the quarters during the
 2 period of July 1, 2017, through June 30, 2018, shall be amended by the original filer to
 3 report the oilfield site restoration fee based on the initial disposition of each barrel of oil and
 4 condensate instead of production of each barrel of oil and condensate. This amended return
 5 shall be prepared as if it were an original return based on initial disposition of each barrel
 6 of oil and condensate.

7 (2) In addition to the amended return referenced above, the original filer shall also
 8 submit one reconciliation report containing information for each quarter in the format and
 9 method provided by the Department of Revenue. At a minimum this reconciliation report
 10 shall contain the amount of oil and condensate produced and the amount of oil and
 11 condensate initially disposed of during each of the affected quarters as well as the difference
 12 between the two.

13 (3) The amended returns, the corresponding reconciliation report, and the payment
 14 of any additional oilfield site restoration fee due shall be filed and paid no later than March
 15 31, 2019. Any returns, reconciliation reports, or payments due that are not received by this
 16 date will be deemed delinquent and will therefore be subject to interest and penalties.

17 Section 3. This Act shall become effective July 1, 2018.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____