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## DIGEST

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St. Germain

HB No. 675

**Abstract:** Beginning Jan. 1, 2014, requires the tax levied on gasoline, diesel fuels, and special fuels to be adjusted annually in accordance with increases in the Consumer Price Index.

Present law authorizes the levy of a tax of 16¢ per net gallon on all gasoline sold, used, or consumed in La. for domestic consumption, 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, and a tax of 16¢ per gallon on all special fuels including compressed natural gas, liquefied natural gas, and liquefied petroleum gas sold, used, or consumed in La. for the operation of motor vehicles licensed for highway use.

Proposed law retains present law but provides that beginning Jan. 1, 2014, the tax levied on gasoline, diesel fuel, and all special fuels shall be adjusted annually in accordance with increases in the Consumer Price Index; however, in no event shall the tax levied be less than 16¢ per net gallon.

Present law provides for the levy of 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 provides that beginning Jan. 1, 2014, the tax levied on gasoline, diesel fuels, and special fuels shall be adjusted annually in accordance with increases in the Consumer Price Index; however, in no event shall the tax levied be less than 4¢ per gallon.

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

(Amends R.S. 47:818.12(A) and (B), 818.101(A), and 820.1(A))