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## DIGEST

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Leger

HB No. 684

**Abstract:** Deletes the requirement that the state excise tax levied on gasoline and diesel fuels be levied on each net gallon of such fuel.

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

Proposed law retains present law but removes the requirement that the tax be levied on each net gallon.

Effective Jan. 1, 2014.

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