HLS 18RS-418 ORIGINAL

2018 Regular Session

HOUSE BILL NO. 331

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BY REPRESENTATIVES JIM MORRIS AND BISHOP

ENERGY/OIL & GAS: Provides for payment of the Oilfield Site Restoration Fund fee

AN ACT

2 To amend and reenact R.S. 30:87(A), relative to the oilfield site restoration fee; to provide 3 for the payment of certain fees; and to provide for related matters. 4 Be it enacted by the Legislature of Louisiana: 5 Section 1. R.S. 30:87(A) is hereby amended and reenacted to read as follows: 6 §87. Oilfield site restoration fees 7 A. There is hereby imposed on crude petroleum produced from producing 8 wells in this state a fee on each barrel of oil and condensate payable upon the initial 9 disposition of each barrel of oil and condensate by the producer. The fee is in 10 addition to any tax imposed pursuant to Title 47 of the Louisiana Revised Statutes 11 of 1950. The provisions of Chapters 17 and 18 of Subtitle II of Title 47 of the 12 Louisiana Revised Statutes of 1950 shall apply to the administration, collection, and 13 enforcement of the fee imposed herein, and the penalties provided by that code shall 14 apply to any person who fails to pay or report the fee. Proceeds from the fee, 15 including any penalties collected in connection with the fee, shall be deposited into 16 the Oilfield Site Restoration Fund. 17 18 Section 2. The provisions of this Act are declared to be remedial and curative and

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shall be applied retroactively to July 1, 2017, as well as prospectively.

- 1 Section 3. This Act shall become effective upon signature by the governor or, if not
- 2 signed by the governor, upon expiration of the time for bills to become law without signature
- 3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
- 4 this Act is vetoed by the governor and subsequently approved by the legislature, this Act
- 5 shall become effective on the day following such approval.

## **DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 331 Original

2018 Regular Session

Jim Morris

**Abstract:** Provides that the oilfield site restoration fee charged on the production of oil is payable upon the initial disposition of each barrel of oil and condensate by the producer.

<u>Present law</u> imposes a set fee on the production of oil, condensate, and gas that is in addition to any severance taxes imposed on such production. Specifies that the proceeds of the fee are to be used for the oilfield site restoration program in the Dept. of Natural Resources.

<u>Proposed law</u> retains <u>present law</u> and provides that the fee is payable upon the initial disposition of each barrel of oil and condensate by the producer.

<u>Proposed law</u> provides that <u>proposed law</u> is remedial and curative and will be applied retroactively to July 1, 2017, as well as prospectively.

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

(Amends R.S. 30:87(A))