

ACT No. 84

2018 Regular Session

HOUSE BILL NO. 331

BY REPRESENTATIVES JIM MORRIS AND BISHOP

1 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; to provide for an effective date; to provide for
4 submissions to the Department of Revenue; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 30:87(A) is hereby amended and reenacted to read as follows:

7 §87. Oilfield site restoration fees

8 A. There is hereby imposed on crude petroleum produced from producing
9 wells in this state a fee on each barrel of oil and condensate payable upon the initial
10 disposition of each barrel of oil and condensate. The fee is in addition to any tax
11 imposed pursuant to Title 47 of the Louisiana Revised Statutes of 1950. The
12 provisions of Chapters 17 and 18 of Subtitle II of Title 47 of the Louisiana Revised
13 Statutes of 1950 shall apply to the administration, collection, and enforcement of the
14 fee imposed ~~herein~~ in this Section, and the penalties provided by that code shall
15 apply to any person who fails to pay or report the fee. Proceeds from the fee,
16 including any penalties collected in connection with the fee, shall be deposited into
17 the Oilfield Site Restoration Fund.

18 * * *

19 Section 2. The provisions of this Act are declared to be remedial and curative and
20 shall be applied retroactively to July 1, 2017, as well as prospectively. In order to prevent
21 double payment of the oilfield site restoration fee from July 1, 2017, through June 30, 2018,
22 the following shall be submitted to the Department of Revenue:

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: _____