
DIGEST

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Ortego

HB No. 681

Abstract: Narrows the definition of "alternative fuel" to natural gas, liquified petroleum gas, other nonethanol based biofuels, and electricity.

Present law authorizes an income tax credit for the cost of certain equipment necessary to convert a motor vehicle to operate on an "alternative fuel".

Present law defines "alternative fuel" as a fuel which results in emissions of oxides of nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any combination of these which are comparably lower than emissions from gasoline or diesel and which meets or exceeds federal clean air standards, including but not limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas, biofuel, biodiesel, methanol, ethanol, and electricity.

Proposed law changes the definition of "alternative fuel" to natural gas, liquified petroleum gas, any nonethanol based advanced biofuel, or electricity.

Proposed law provides that electricity shall only be considered an alternative fuel if the following criteria are met: the vehicle has four wheels, is manufactured for use on public roads, can maintain a speed of 55 mph, and is propelled to a significant extent by a battery.

Effective for taxable periods beginning on and after Jan. 1, 2014.

(Amends R.S. 47:6035(B)(1))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Added electricity as an "alternative fuel".
2. Added effective date of Jan. 1, 2014.