

Regular Session, 2013

HOUSE BILL NO. 681

BY REPRESENTATIVE ORTEGO

1 AN ACT

2 To amend and reenact R.S. 47:6035(B)(1), relative to income tax credits; to provide with  
3 respect to the tax credit for conversion of vehicles to alternative fuel usage; to  
4 provide for the definition of "alternative fuel"; to provide for applicability; and to  
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:6035(B)(1) is hereby amended and reenacted to read as follows:  
8 §6035. Tax credit for conversion of vehicles to alternative fuel usage

9 \* \* \*

10 B. As used in this Section, the following words and phrases shall have the  
11 meaning ascribed to them in this Subsection unless the context clearly indicates  
12 otherwise:

13 (1) "~~Alternative fuel~~" means ~~a fuel which results in emissions of oxides of~~  
14 ~~nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any~~  
15 ~~combination of these which are comparably lower than emissions from gasoline or~~  
16 ~~diesel and which meets or exceeds federal clean air standards, including but not~~  
17 ~~limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas,~~  
18 ~~biofuel, biodiesel, methanol, ethanol, and electricity.~~ natural gas, liquified petroleum  
19 gas, and any nonethanol based advanced biofuel. "Alternative fuel" shall also mean  
20 electricity if the vehicle meets all of the following criteria:

- 21 (a) Has at least four wheels.
- 22 (b) Is manufactured primarily for use on public streets, roads, and highways  
23 and is able to attain a maximum speed of at least fifty-five miles per hour.
- 24 (c) Is propelled to a significant extent as determined by rules adopted by the  
25 Department of Revenue in accordance with the Administrative Procedure Act, by an

1           electric motor which draws electricity from a battery which has a capacity of not less  
 2           than four kilowatt hours and is capable of being recharged from an external source  
 3           of electricity.

4   \*       \*       \*

5           Section 2. The provisions of this Act shall be applicable for taxable years beginning  
 6           on or after January 1, 2014.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_