

2015 Regular Session

HOUSE BILL NO. 712

BY REPRESENTATIVE ST. GERMAIN AND SENATOR ADLEY

TAX/GASOLINE TAX: Increases the tax per gallon on all gasoline and motor fuels sold, used, or consumed in the state for domestic consumption and dedicates increased revenues to a fund for use by local governments for local roads

1 AN ACT

2 To amend and reenact R.S. 47:711 and to enact R.S. 47:802(D) and 752(3), relative to sales
3 taxes on gasoline and special fuels; to increase such taxes; to dedicate the revenues
4 from the increase in such taxes; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:711 is hereby amended and reenacted and R.S. 47:802(D) is
7 hereby enacted to read as follows:

8 §711. Imposition of tax

9 A. There is hereby levied a tax of sixteen cents per gallon on all gasoline and
10 motor fuels sold, used, or consumed in the state of Louisiana for domestic
11 consumption.

12 B. In addition to the tax levied in Subsection A of this Section, there is
13 hereby levied a tax of four cents on all gasoline and motor fuels sold, used, or
14 consumed in the state of Louisiana for domestic consumption. After deposit as
15 required by Article VII of the Constitution, an amount equal to the avails of the tax
16 levied in this Subsection shall be credited to the Parish Transportation Fund, R.S.
17 48:751 et seq., for appropriation and expenditure as authorized therein.

18 * * *

1 §802. Imposition of tax

2 A. There is hereby levied a tax of sixteen cents per gallon on all special
3 fuels, as defined in R.S. 47:801, when sold, used, or consumed in the state of
4 Louisiana for the operation of motor vehicles, licensed or required to be licensed for
5 highway use, to be computed, collected, reported, and paid as hereafter set forth,
6 except that whenever liquefied petroleum gas or compressed natural gas is sold to,
7 delivered to, or used by any person who pays the annual fuel tax levied under the
8 provisions of R.S. 47:802.3, the imposition of the tax levied under the provisions of
9 this Section shall not apply.

10 * * *

11 D. In addition to the tax levied in Subsection A of this Section, there is
12 hereby levied a tax of four cents per gallon on all special fuels, as defined in R.S.
13 47:801, when sold, used, or consumed in the state of Louisiana for the operation of
14 motor vehicles, licensed or required to be licensed for highway use, to be computed,
15 collected, reported, and paid as hereafter set forth, except that whenever liquefied
16 petroleum gas or compressed natural gas is sold to, delivered to, or used by any
17 person who pays the annual fuel tax levied pursuant to the provisions of R.S.
18 47:802.3, the imposition of the tax levied pursuant to the provisions of this Section
19 shall not apply. After deposit as required by Article VII of the Constitution, an
20 amount equal to the avails of the tax levied in this Subsection shall be credited to the
21 Parish Transportation Fund, R.S. 48:751 et seq., for appropriation and expenditure
22 as authorized therein.

23 Section 2. R.S. 48:752(3) is hereby enacted to read as follows:

24 §752. Composition of the fund

25 The state treasurer shall credit to the Parish Transportation Fund herein
26 created the following:

27 * * *

28 (3) The avails of the taxes levied in R.S. 47:711(B) and 802(D).

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 712 Original

2015 Regular Session

St. Germain

Abstract: Increases the sales tax on gasoline and special fuels and dedicates the revenues from such increase.

Present law levies a 16¢ tax of the sale, use, or consumption of gasoline and special fuels for use in motor vehicles. Dedicates the revenues from the tax to the Transportation Trust Fund.

Proposed law adds an additional 4¢ tax on the sale, use, or consumption of gasoline and special fuels for use in motor vehicles. Provides that the revenues from the additional tax are to be credited to the Parish Transportation Fund.

(Amends R.S. 47:711; Adds R.S. 47:802(D) and 752(3))