

Louisiana Revised Statute

§802.3. Users of liquefied petroleum gas or compressed gas annual fuel tax; certain vehicles excepted

A. The owner or operator of a motor vehicle having a gross weight of ten thousand pounds or less which is propelled by an internal combustion engine or motor capable of using liquefied petroleum gas or compressed natural gas as fuel shall pay the special fuels tax by paying either an annual flat rate in the amount of eighty percent of one hundred fifty dollars, based on a sixteen-cent-per-gallon special fuels tax rate or a variable rate of eighty percent of the current special fuels tax rate. The variable tax computation shall be based on estimated fuel efficiency of twelve miles per gallon, but not to exceed the annual flat rate. In the event of an increase or reduction of the special fuels tax, the annual flat rate shall increase or decrease based on one hundred fifty dollars at a sixteen-cent-per-gallon special fuels tax rate rounded to the nearest dollar, and the variable rate shall be based on eighty percent of the per-gallon special fuels tax in effect.

B. The owner or operator of a motor vehicle having a gross weight of more than ten thousand pounds and which is propelled by an internal combustion engine or motor capable of using liquefied petroleum gas or compressed natural gas, shall pay the special fuels tax by paying the rate of eighty percent of the special fuels tax rate in effect on all such fuel so used. The aggregate annual tax paid by such person shall not be less than eighty percent of one hundred fifty dollars based on a sixteen-cent-per-gallon special fuels tax per motor vehicle. For the purpose of determining the amount of the tax and enforcing this Subsection, the number of gallons of liquefied petroleum gas or compressed natural gas used the previous year on the highways of this state shall be determined by using the following schedule for calculating the number of miles per gallon:

TYPE OF VEHICLE

MILES PER GALLON

1. Any motor vehicle with two axles which has a gross license tag weight classification of 10,000 pounds to 20,000 pounds
2. Any motor vehicle with two axles which has a gross license tag weight classification in excess of 20,000 pounds
3. Any motor vehicle or motor vehicles with a combination of three axles
4. Any motor vehicle or motor vehicles with a combination of four axles
5. Any motor vehicle or motor vehicles with a combination of five axles

C. The full amount of taxes collected pursuant to this Section shall be credited to the Bond Security and Redemption Fund. After a sufficient amount is allocated from that fund to pay all obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay one-half of the amount of taxes collected pursuant to this Section into a special fund, which is hereby created in the state treasury and designated as the Louisiana Highway, Flood Control, and Drainage Priority Fund. The treasurer shall credit the remainder of taxes collected pursuant to this Section into the state general fund.

D. The monies in said fund shall be used solely to fund projects of the Highway Priority Program (R.S. 48:228, et seq.), the Parish Transportation Fund (R.S. 48:751, et seq.), the Statewide Flood-Control Program (R.S. 38:90.1, et seq.), and the Parish Bridge Replacement Program. Any surplus remaining to the credit of the fund on June thirtieth of each year, after all appropriations of the preceding fiscal year have been made, shall remain to the credit of the fund. Such monies shall be expended solely from year to year as appropriated by the legislature for the purposes of the Highway Priority Program, the Parish Transportation Fund, and the Statewide Flood-Control Program, and no part thereof shall revert to the

general fund. Any amounts earned through investment of the monies in the fund shall remain to the credit of the fund and shall not revert to the state general fund.

E. Nothing in this Section shall be construed to apply to nonresident private carriers of passengers temporarily located in or operated on the highways of this state for a period of not more than thirty days; nor shall this Section apply to motor vehicles which are owned and operated by persons who have furnished a bond as required by R.S. 47:807(C) and which are domiciled in a state other than Louisiana.

F. The owner of any school bus, including school board owned buses, which transports Louisiana students and which is propelled by an internal combustion engine or motor capable of using liquefied petroleum gas or compressed natural gas as fuel shall pay the special fuels tax by paying an annual flat rate in the amount of one-half of the lesser of the regular flat rate or one-half of the variable rate as determined in Subsection A of this Section. In the event of an increase or reduction of the sixteen cent per gallon special fuels tax, the annual flat rate shall be based on one-half of the flat rate levied under the provisions of Subsection A of this Section.

G. In order to enforce the provisions of this Section as applicable to motor vehicles which are propelled by an internal combustion engine or motor capable of using liquefied petroleum gas or compressed natural gas, no such vehicle shall be issued a motor vehicle inspection certificate, as required by R.S. 32:1304, without a current decal as evidence of tax payment.

Acts 1986, No. 879, §1, eff. Jan. 1, 1987; Acts 1991, No. 516, §1, eff. for taxable periods beginning on or after July 1, 1992; Acts 1993, No. 666, §1, eff. for taxable periods beginning on or after July 1, 1993, based on mileage data from periods beginning on or after July 1, 1992; Acts 1994, No. 7, §1, eff. July 1, 1994.