

Laws

Sec. 47:841, Louisiana, Imposition of tax**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 8 TOBACCO TAX**

There is hereby levied a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor products and electronic cigarettes as defined herein, within the state of Louisiana, according to the classification and rates hereinafter set forth:

47:841.A. Cigars.

47:841.A.(1) Upon cigars invoiced by the manufacturer at one hundred twenty dollars per thousand or less a tax of eight percent of the invoice price as defined in this Chapter.

47:841.A.(2) Upon cigars invoiced by the manufacturer at more than one hundred twenty dollars per thousand a tax of twenty percent of the invoice price as defined in this Chapter.

47:841.B. Cigarettes.

47:841.B.(1) Upon cigarettes, a tax of sixteen twentieths of one cent per cigarette as defined in this Chapter.

47:841.B.(2) In addition to the tax levied in Paragraph (1) of this Subsection there is hereby levied an additional tax of four twentieths of one cent per cigarette.

47:841.B.(3) In addition to the tax levied in Paragraphs (1) and (2) of this Subsection, there is hereby levied an additional tax of four-twentieths of one cent per cigarette.

47:841.B.(4) In addition to the tax levied in Paragraphs (1), (2), and (3) of this Subsection, there is hereby levied an additional tax of seven-twentieths of one cent per cigarette.

47:841.B.(5) In addition to the tax levied in Paragraphs (1), (2), (3), and (4) of this Subsection, there is hereby levied an additional tax of five-twentieths of one cent per cigarette.

47:841.B.(6) In addition to the tax levied in Paragraphs (1), (2), (4), and (5) of this Subsection and in Paragraph (3) of this Subsection as continued in effect by Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional tax of two and ten-twentieths of one cent per cigarette.

47:841.B.(7) In addition to the tax levied in Paragraphs (1), (2), (4), (5), and (6) of this Subsection and in Paragraph (3) of this Subsection as continued in effect by Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional tax of one and two-twentieths of one cent per cigarette.

47:841.C. Smoking Tobacco. Upon smoking tobacco, a tax of thirty-three percent of the invoice price as defined in this Chapter.

47:841.D. Rules and regulations. The collector shall adopt and promulgate rules and regulations, which shall have the effect of law, for the administration and enforcement of the provisions of this section, with specific authority as to the filing of inventory report and payment of additional taxes due. He also may adopt and promulgate rules and regulations establishing or requiring the establishing of an inventory where the dealer fails to timely declare and file the inventory with the collector on the specified date, and for the revaluation of tax stamps in possession of the dealer.

47:841.E. Smokeless tobacco. Upon smokeless tobacco, a tax of twenty percent of the invoice price as defined in this Chapter.

47:841.F. Vapor products and electronic cigarettes. Upon vapor products and electronic cigarettes, a tax of fifteen cents per milliliter of consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used.

47:841.G.

47:841.G.(1) The Tobacco Regulation Enforcement Fund, hereinafter referred to as the "fund", is hereby established in the state treasury as a special fund to provide support for enforcement activities of the office of alcohol and tobacco control. The source of monies for the fund shall be a portion of the avails of the state tax on cigarettes as provided herein.

47:841.G.(2) After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the state treasurer shall annually deposit into the fund an amount equal to the avails of one-quarter of one-twentieth of one cent per cigarette from the tax on cigarettes imposed pursuant to this Section. Monies in the fund shall be subject to appropriation by the legislature and then only to the office of alcohol and tobacco control for purposes of tobacco regulation enforcement. All unexpended and unencumbered monies in the fund shall be invested by the state treasurer in the same manner as monies in the state general fund, and all earnings on investment of the fund shall be deposited into the fund.

(As amended by Act 252, Laws 1970; Act 413, Laws 1974; Act 14, Laws 1984, 1st Sp. Sess.; Act 32 (H.B. 117), Laws 2000; [Act 19 \(H.B. 157\)](#), [Laws 2002](#) and [Act 21 \(H.B. 167\)](#), [Laws 2002](#), both effective July 1, 2002; Act 752 (H.B. 269), Laws 2006, effective July 1, 2006; [Act 94 \(H.B. 119\)](#), Laws 2015, effective July 1, 2015; [Act 4 \(H.B. 14\)](#), Laws 2016, 1st Extra. Sp. Sess., effective April 1, 2016; [Act 414 \(H.B. 635\)](#), Laws 2023, effective July 1, 2023.)

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Sec. 3, [Program implementation]**LOUISIANA UNCODIFIED LEGISLATION, LAWS OF 2013, Act 421 (H.B. 456) [Louisiana Tax Delinquency Act of 2013]**

3(A) The department shall develop and implement a tax amnesty program in accordance with the provisions of this Act. The secretary shall provide by regulation as necessary for the administration and implementation of this amnesty program. The secretary shall publicize the tax amnesty program in order to maximize the public awareness of and participation in the program. The secretary may, for purpose of publicizing the tax amnesty program, contract with any advertising agency within or outside this state and use public service announcements, pamphlets, mail notices, and print, television, and radio announcements. Such publications shall include increasing public awareness that the tax amnesty program will provide amnesty for sales and use tax due on internet, mail order, or other purchases made from out-of-state vendors for which Louisiana sales or use tax was not charged at the time of purchase. In furthering the collections of amnesty, the secretary may procure amnesty program administration services on a fee basis; however, the fee shall not exceed ten percent of the total dollars collected.

3(B) The amnesty program shall be effective for a period of at least two months duration in 2013 occurring prior to December 31, 2013; for a period of at least one month in 2014, occurring between July 1, 2014 and December 31, 2014; and for a period of at least one month in 2015, occurring between July 1, 2015, and December 31, 2015; all at the discretion of the secretary. The tax amnesty program shall apply to all taxes administered by the department except for motor fuel taxes and penalties for failure to submit information reports that are not based on an underpayment of tax.

3(C) Notwithstanding the terms or provisions of any other Act or other provisions of law to the contrary, and except as provided in Subsection (B) of this Section, the following taxes are eligible for amnesty:

3(C)(1) For the 2013 amnesty program: taxes due prior to January 1, 2013, for which the department has issued an individual or a business proposed assessment, notice of assessment, bill, notice, or demand for payment not later than May 31, 2013.

3(C)(2) Taxes for taxable periods that began before January 1, 2014.

3(C)(3) Taxes for which the taxpayer and the department have entered into an agreement to interrupt the running of prescription pursuant to [R.S. 47:1580](#) and said agreement suspends the running of prescription until December 31, 2014.

3(C)(4) For the 2014 amnesty program: taxes due prior to January 1, 2014, for which the department has issued an individual or a business proposed assessment, notice of assessment, bill, notice, or demand for payment not later than May 31, 2014.

3(C)(5) For the 2015 amnesty program: taxes due prior to January 1, 2015, for which the department has issued an individual or a business proposed assessment, notice of assessment, bill, notice, or demand for payment not later than May 31, 2015.

3(D) Participation in the amnesty program shall be conditioned upon the agreement of the taxpayer that the right to protest or initiate an administrative or judicial proceeding is barred. The agreement shall only apply to the specific tax and the tax period for which amnesty is granted.

3(E) Amnesty for matters under examination and in litigation.

3(E)(1) Taxpayers involved in field audits or litigation that participate in an amnesty program shall agree to abide by the department's interpretation of the law with respect to issues involved in the audit

or litigation resolved through amnesty for all taxable periods beginning in 2014, 2015, and 2016 for the taxpayers participating in the 2013 amnesty period; for all taxable periods beginning on 2015, 2016, and 2017 for taxpayers participating in the 2014 amnesty period; and for all taxable periods beginning on 2016, 2017, and 2018 for taxpayers participating in the 2015 amnesty period. Taxpayers shall agree to abide by the department's interpretation of the law at the time the returns for these periods are filed. Failure to abide by the department's interpretation of the law for these periods shall subject the taxpayer to the negligence penalty under [R.S. 47:1604.1](#).

3(E)(2) Taxpayers involved in litigation that elect to participate in amnesty shall agree to pay all applicable attorney fees pursuant to [R.S. 47:1512](#) and their own costs of litigation.

3(E)(3) Taxpayers electing to participate in amnesty who have paid under protest and filed suit in accordance with [R.S. 47:1576](#) shall agree that upon approval of their amnesty application, the department shall release their payment from escrow and apply it in accordance with the grant of amnesty. Any refunds resulting from the application of the payment shall be made in accordance with Subsection (J) of this Section. The application for amnesty shall be subject to the provisions of Paragraphs (1) and (2) of this Subsection.

3(F) Taxpayers with existing liens on their property, both movable and immovable, filed pursuant to [R.S. 47:1577](#), as well as taxpayers the department has initiated proceedings against under the assessment and distraint procedure pursuant to [R.S. 47:1569](#) through 1573 are eligible for amnesty; however, taxpayers are required to pay any and all lien fees associated with the tax periods for which amnesty is applied for.

3(G)

3(G)(1) Amnesty will be granted only for eligible taxes to eligible taxpayers who apply for amnesty during an amnesty period on forms prescribed by the secretary and who pay all of the tax, all fees and costs, if applicable, and any interest due upon filing the amnesty application. Pursuant to the provisions of Subsection (M) of this Section, taxpayers who apply for amnesty by opting to pay the tax and any applicable fees, costs, and interest in installments shall remain eligible to participate in the amnesty program only by making complete and timely payment of the entire amount due under the taxpayer's installment agreement. Taxpayers involved in field audits or litigation shall not be eligible for installment agreements under the amnesty program. The amnesty application for taxpayers involved in field audits or litigation shall include all issues and all eligible periods involved in the audit or litigation. The secretary shall reserve the right to require taxpayers to file tax returns with the amnesty application. Notwithstanding the terms or provisions of any other Act or other provisions of law to the contrary, if the amnesty application is approved during the 2013 amnesty period, the secretary shall waive one-half of the interest and all of the penalties associated with the tax periods for which amnesty is applied. If the amnesty application is approved during the 2014 amnesty period, the secretary shall waive of all of the penalties associated with the tax periods for which amnesty is applied, and fifty percent of the interest shall be waived. If the amnesty application is approved during the 2015 amnesty period, the secretary shall waive thirty-three percent of all of the penalties associated with the tax periods for which amnesty is applied, and seventeen percent of the interest shall be waived. However, any taxpayer who has a final judgment in accordance with [R.S. 47:1565](#) or 1568 rendered against him by a court or who has exhausted all rights to protest taxes owed to the state pursuant to such statutes ninety days prior to either the 2014 or 2015 amnesty period, and who then fails to submit an amnesty application before the end of the applicable amnesty period ninety days prior to which the final judgment was rendered or ninety days prior to which his rights to protest taxes have been exhausted, shall be subject to double penalties. An amnesty payment or application submitted in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed paid or received on the date it is postmarked. An amnesty payment or application delivered by courier or taxpayer is deemed paid or received on the date it is delivered to the

department's headquarters or a regional office. The department shall not accept tax credits as payment of any tax, interest, penalty, or fee paid as a result of participation in the amnesty program.

3(G)(2) A taxpayer who disputes a portion of the amount of a delinquent tax assessed by the department may be eligible to apply for amnesty if the taxpayer remits the complete one-time payment of that portion of the tax that is not in dispute, plus applicable interest and penalties, hereinafter referred to as the "compromise amount", to the department prior to the end of the amnesty period for which the taxpayer applies. The secretary shall have thirty days beginning on the first business day after the last day of the amnesty period to determine if the taxpayer shall be granted amnesty based on the compromise amount paid. If the secretary approves the compromise amount paid by the taxpayer, the taxpayer shall be granted amnesty. If the secretary rejects the compromise amount paid by the taxpayer, amnesty shall not be granted and the taxpayer shall be responsible for the full amount of the delinquent tax, penalties, interest, and fees prior to his application for amnesty. Any monies paid to the department as compromised amounts during the amnesty period shall be allocated toward payment of the taxpayer's delinquent tax debt in accordance with rules and regulations which govern such payments in the absence of an amnesty program.

3(H) Ineligible taxpayers. Amnesty shall not be granted to taxpayers who are parties to any criminal investigation or criminal litigation in any court of the United States or the state of Louisiana pending on the effective date of this Act for nonpayment, delinquency, or fraud in relation to any state tax imposed by a law of the state of Louisiana and administered by the department. Further, a taxpayer who delivers or discloses any false or fraudulent application, document, return, or other statement to the department in connection with an amnesty application shall be ineligible for amnesty and shall be subject to the fraud penalty under [R.S. 47:1604](#) or a penalty of ten thousand dollars, whichever is greater.

3(I) Amnesty applications shall include a written waiver of all rights, restrictions, and delays for assessing, collecting, or protesting taxes and interest due as set forth in [R.S. 47:1562](#) through 1565 and 1576. The filing of such applications shall make the tax, interest, and penalty immediately due and payable except when the taxpayer has been authorized by the secretary of the department, after making application on the supplemental form provided by the secretary, to make installment payments of such tax, interest, penalty, and fees. Pursuant to the provisions of Subsection (M) of this Section, a taxpayer's supplemental application seeking authority to make installment payments of a delinquent tax, interest, penalties, and fees shall, upon approval of the secretary, be deemed to enter the taxpayer into an installment agreement with the department. Payments of tax, interest, penalties, and fees shall be subject to the distraint procedure provided for in Title 47 of the Louisiana Revised Statutes of 1950; ineligible for refund, credit, or claim against the state; and ineligible for redetermination under the provisions of [R.S. 47:1565\(C\)](#); however, a taxpayer shall be eligible for a refund or credit if the overpayment arises after the amnesty application is submitted and is attributable to a properly claimed Louisiana net operating loss or attributable to an adjustment made by the Internal Revenue Service to the taxpayer's federal income tax, and the taxpayer provides notice of the adjustment to the secretary within sixty days of receipt of the adjustment from the Internal Revenue Service. A taxpayer who files an application for amnesty retains all administrative and judicial rights of appeal with respect to any additional tax assessed by the department.

3(J) No interest shall be paid on refunds for those amounts previously collected by the department from the taxpayer for a tax period for which amnesty is granted.

3(K) Post amnesty collection penalty. If, following the termination of the tax amnesty period, the secretary issues a deficiency assessment for a period for which amnesty was taken, the secretary shall have the authority to impose penalties and institute civil proceedings or criminal proceedings as authorized by law only with respect to the difference between the amount shown on the amnesty application and the correct amount of tax due. The secretary may by regulation impose after the expiration of the tax amnesty period a cost of collection penalty not to exceed twenty percent of any additional deficiency assessed for any taxable period for which amnesty was taken. This penalty shall be in addition to all other applicable penalties, fees, or

costs. The secretary shall have the right to waive any or all of the collection penalty when it is demonstrated that any of the deficiency of the taxpayer was not due to negligence, intentional disregard of administrative rules and regulations, or fraud. The imposition of penalties or civil proceedings or criminal proceedings shall not invalidate the amnesty that was previously granted. No penalty shall be imposed if the deficiency results from an adjustment made by the Internal Revenue Service to the taxpayer's federal income tax and the taxpayer provides written notice of the adjustment to the secretary within sixty days of receipt of the adjustment from the Internal Revenue Service, or if the taxpayer's application for amnesty was based on a proposed assessment or notice of assessment.

3(L)

3(L)(1) For taxable periods beginning on or after January 1, 2014, and before December 31, 2019, taxpayers that participate in the 2013 amnesty and later fail to comply with any payment and filing provision administered by the secretary shall be subject to the negligence penalty under [R.S. 47:1604.1](#) or a penalty of one hundred dollars, whichever is greater.

3(L)(2) For taxable periods beginning on or after January 1, 2015, and before December 31, 2020, taxpayers that participate in the 2014 amnesty and later fail to comply with any payment or filing provision administered by the secretary shall be subject to the negligence penalty under [R.S. 47:1604.1](#) or a penalty of one hundred dollars, whichever is greater.

3(L)(3) For taxable periods beginning on or after January 1, 2016, and before December 31, 2021, taxpayers that participate in the 2015 amnesty and later fail to comply with any payment or filing provision administered by the secretary shall be subject to the negligence penalty under [R.S. 47:1604.1](#) or a penalty of one hundred dollars, whichever is greater.

Sec. 3(M), as reproduced below, added by Act 822 (H.B. 663), Laws 2014, is effective August 1, 2014. CCH.

3(M)

3(M)(1) Installment agreements. A taxpayer's application to make installment payments of a delinquent tax and its interest, penalties, and fees shall, upon approval by the secretary, enter the taxpayer into an installment agreement with the secretary of the department, whereby continuation in the amnesty program is dependent upon complete and timely payments of all installment payments. All installment agreements approved by the secretary shall require the taxpayer to provide a down payment of no less than twenty percent of the total amount of delinquent tax, penalty, interest, and fees owed to the department at the time the installment agreement is approved by the secretary. Additionally, every installment agreement shall include fixed, equal, monthly payments that shall not extend for more than six months.

3(M)(1)(a) For the 2014 amnesty program, "timely payment" shall mean all installment payments shall be received no later than May 1, 2015.

3(M)(1)(b) For the 2015 amnesty program, "timely payment" shall mean all installment payments shall be received no later than May 1, 2016.

3(M)(2) Automated electronic drafts. Applicants seeking to enter into an installment agreement with the department shall provide necessary information for installment payments to be drafted from an account from which the taxpayer is authorized to remit payment. All payments shall be drafted through electronic automated transactions initiated by the department. Taxpayers who cannot enter into an agreement to make payment by way of automated electronic transactions shall not be eligible for an installment agreement with the department.

3(M)(3)

3(M)(3)(a) Forfeiture. If for any reason a taxpayer subject to an installment agreement fails to fulfill his obligation under the agreement by remitting the last installment by the first day of May of the amnesty program year to which the agreement applies, no amnesty shall be granted and the installment agreement shall be null and void. All payments remitted to the department during the duration of such void installment agreement shall be allocated in accordance with department rules and regulations as applied in the absence of an amnesty program. The taxpayer shall be obligated to pay the entirety of the delinquent tax, along with all applicable interest, penalties, and fees.

3(M)(3)(b) A taxpayer who is approved to participate in the amnesty program who is also a party to an existing installment agreement with the department may be eligible to participate in an installment agreement under the amnesty program. Upon approval by the secretary of an installment agreement under the amnesty program, the original installment agreement with the department shall be cancelled in favor of the installment agreement under amnesty which shall be subject to the provisions of this Subsection.

3(M)(4) Collection of installment agreements. The secretary may procure amnesty program collection services for the administration and collection of installment agreements. The fee for such services shall be in accordance with the fees authorized in [R.S. 47:1516.1](#).

3(M)(5) Emergency rules. The secretary of the department may promulgate rules and regulations in accordance with the emergency rulemaking authority of the Administrative Procedure Act as provided for in R.S. 49:953(B) as are necessary to implement the provisions of this Act relative to installment agreements. For purposes of qualifying as an emergency under the provisions of the Administrative Procedure Act, necessity of promulgating these rules by emergency rulemaking shall be deemed to meet the definition of imminent peril to the public health, safety, or welfare of the citizens of the state.

Sec. 3(N), as reproduced below, added by Act 822 (H.B. 663), Laws 2014, is effective August 1, 2014. CCH.

3(N) After conclusion of the amnesty period in 2015, there shall be no new amnesty program implemented by the Department of Revenue before January 1, 2025.

(As added by [Act 421 \(H.B. 456\)](#), Laws 2013, effective June 21, 2013; as amended by [Act 822 \(H.B. 663\)](#), Laws 2014, effective August 1, 2014.)

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Sec. 3:4684, Louisiana, Fee to be collected for testing, etc**LOUISIANA REVISED STATUTES OF 1950, TITLE 3 AGRICULTURE AND FORESTRY, CHAPTER 30 LOUISIANA WEIGHTS AND MEASURES LAW, Part II Particular Products, Subpart E
Petroleum Products**

3:4684.A. For the purpose of defraying the expenses connected with the inspection, testing, and analyzing of petroleum products in this state and enforcement of this Chapter, there shall be collected by the secretary of the Department of Revenue a fee of four thirty-seconds of one cent per gallon on all petroleum products except liquefied petroleum gas and compressed or liquefied natural gas, distributed, sold, or offered or exposed for sale or use or consumption in the state or used or consumed in the state which shall be paid before delivery to agents, dealers, or consumers in the state. The fee provided for in this Subsection does not include liquefied petroleum gas, natural gas, or bulk sale or transfers. Excluding bulk sales or transfers, the fee will be imposed upon the removal from an Internal Revenue Service-approved terminal using the terminal rack. The position holder shall collect the fee imposed from the person who orders the withdrawal at the terminal rack. Exports out of the state shall not be subject to the fee. A fee is also imposed on the above-referenced fuel upon import to the state excluding bulk sale or transfer for delivery within the state. This fee shall be paid by the first importer. However, no fee shall be due on fuels that are eligible for tax refunds under the provisions of R.S. 47:818.15(A)(5) or that are sold for use in or distributed to seagoing vessels as defined in R.S. 3:4602.

3:4684.B. The secretary of the Department of Revenue is authorized to seize and hold these products on which the fee has not been paid until such time as the fee has been paid. Any expense incurred in the seizure and holding of any product so seized shall be assessed in addition to the fee and collected at the same time the fee is collected.

(As added by Act 139, Laws 2003, effective May 28, 2003; as amended by [Act 47 \(H.B. 478\)](#), Laws 2004, effective May 21, 2004; [Act 252 \(H.B. 599\)](#), Laws 2005, effective July 1, 2006; [Act 147 \(S.B. 271\)](#), Laws 2015, effective July 1, 2015.)

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Sec. 47:711, Louisiana, Imposition of tax**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes**

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

(As amended by Act 5, Laws 1952; Act 7, Laws 1968, 1st Sp. Sess., Act 503, Laws 1975; Act 11, Laws 1984, 1st Sp. Sess., effective for the taxable period beginning on July 1, 1984.)

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Sec. 47:719, Louisiana, Allowance for losses in handling**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes**

47:719.A. In computing the tax due under R.S. 47:711, an allowance of three percent of the first four cents of the total tax per gallon purchased for domestic consumption during every calendar month shall be made and deducted by jobbers qualifying under the provisions of R.S. 47:721(B) to cover losses in handling such motor fuels.

47:719.B. In computing the tax due under R.S. 47:711, an allowance of three percent of the first one cent of the total tax per gallon sold, used, or consumed in the state of Louisiana for domestic consumption during every calendar month shall be made and deducted by the dealer to cover his or its losses in handling such motor fuel.

(As amended by Act 221, Laws 1972; Act 192, Laws 1974; Act 503, Laws 1975; Act 11, Laws 1984, 1st Sp. Sess., effective July 1, 1984.)

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Sec. 47:720, Louisiana, Destruction of motor fuel by accidental or providential cause; credit or refund for taxes paid thereon**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes**

In the case of motor fuel in respect of which a tax has accrued hereunder and which is subsequently lost or destroyed by fire, lightning, flood, tornado, windstorm, explosion, or other accidental or providential cause, the dealer shall be entitled to credit of the amount of taxes accrued or paid on the gasoline lost or destroyed, which credit is to be allowed on taxes due and reported for the following month, provided that the credit shall be allowed by the secretary upon proper showing and acceptable proof of destruction. If at the time a dealer becomes entitled to this credit, he is no longer a dealer under this Part and is not indebted to the state for any taxes thereunder, the collector shall refund the amount of the credit from funds in the hands of the secretary which have been collected under this Part and which have not been paid to the state treasurer.

(As amended by Act 11, Laws 1984, 1st Sp. Sess.; Act 1032 (S.B. 973), Laws 2001, effective August 15, 2001.)

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Sec. 47:722, Louisiana, Reports by dealers**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes**

47:722.A. Within twenty days after the expiration of each monthly period, to be computed from the first day of each month to the last day of each month, each dealer shall file with the secretary a statement, on forms prescribed and furnished by him, of the business conducted by such person, firm, corporation, or association of persons during the last preceding monthly period, whether or not the tax has been paid. This statement shall show the number of gallons of gasoline or motor fuel that was sold to persons, firms, corporations, or associations of persons within the state and also the quantity used or consumed by the dealer importing or manufacturing same, together with such other information as the secretary may require.

47:722.B. The forms for the reports required by this Section and by R.S. 47:721 each shall contain a written declaration that it is made under the penalties imposed for the filing of false reports and that the reports shall be subject to examination and verification by representatives of the secretary. A person who falsely files a statement required by this Section or by R.S. 47:721 shall be guilty of a misdemeanor and upon conviction shall be fined five hundred dollars or be imprisoned for one year, or both.

(As amended by Act 556, Laws 1980; Act 318, Laws 1980; Act 11, Laws 1984, 1st Sp. Sess., effective July 1, 1984.)

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Sec. 47:723.1, Louisiana, Metric conversion factor**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes**

Gasoline or other motor fuels sold, used, consumed, or otherwise acquired and measured in liters rather than gallons shall be converted to gallons for tax reporting purposes by the dividing of liters by the factor of 3.7854, the accepted metric system equivalent of one U.S. gallon.

(As enacted by Act 138, Laws 1980, effective September 12, 1980.)

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Sec. 47:818.1, Louisiana, Intent**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart A General Provisions**

47:818.1.A. It is the intention of this Part to establish an efficient and effective tax collections and enforcement system adequate to substantially deter fuel tax evasion in order to better provide for the state's transportation needs and to facilitate the collection and administration of these taxes. It is further the intention of this Part to centralize the collection of the tax herein levied in the hands of those who originally dispose of gasoline and diesel fuels at the terminal rack.

47:818.1.B. All taxes levied under this Part, or imposed under any other part of this Chapter but collected under this Part, are imposed upon the ultimate consumer but are precollected as prescribed in this Part. The levies and assessments imposed on the licensees are imposed on them as agents of this state for the collection of the tax. The taxes levied herein shall be collected and paid at those times, in the manner, and by those persons specified in this Chapter.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

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Sec. 47:818.2, Louisiana, Definitions**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart A General Provisions**

As used in this Part, unless the context requires otherwise, the following terms have the meanings ascribed herein:

47:818.2(1) "Alcohol" means fuel grade ethanol or methanol or a mixture of fuel grade ethanol or methanol, excluding denaturant and water that is a minimum of ninety-eight percent ethanol or methanol by volume.

47:818.2(2) "Aviation fuel" means aviation gasoline or aviation jet fuel.

47:818.2(3) "Aviation fuel dealer" means a person who is the operator of an aircraft servicing facility, delivers aviation fuel exclusively into the fuel supply tanks of aircraft or into equipment used solely for servicing aircraft and used exclusively off-highway.

47:818.2(4) "Aviation gasoline" means any gasoline that is intended for or primarily used for propelling aircraft, which is invoiced as aviation gasoline or is received, sold, stored, or withdrawn from storage by any person for the purpose of propelling aircraft. Aviation gasoline shall not mean motor fuel intended for and primarily used for propelling motor vehicles.

47:818.2(5) "Aviation jet fuel" means motor fuel designed for use in the operation of jet or turbo-prop aircraft, and sold or used for that purpose.

47:818.2(6) "Biodiesel fuel" means any motor fuel or mixture of motor fuels that is derived, in whole or in part, from agricultural products or animal fats, or the wastes of such products or fats, and is advertised or offered for sale as suitable for use or used in an internal combustion engine.

47:818.2(7) "Blended fuel" means a mixture composed of gasoline or diesel fuel and another liquid, including but not limited to gasoline blend stocks, gasohol, ethanol, methanol, fuel grade alcohol, diesel fuel enhancers and resulting blends, other than a de minimus amount of a product such as carburetor detergent or oxidation inhibitor, that can be used in an internal combustion engine.

47:818.2(8) "Blender" means a person who produces blended motor fuel outside the bulk transfer/terminal system.

47:818.2(9) "Blending" means the mixing of one or more petroleum products, with or without another product, regardless of the original character of the product blended, if the product obtained by the blending is suitable for use in an internal combustion engine. Blending does not include mixing that occurs in the process of refining by the original refiner of crude petroleum or the blending of products known as lubricating oil in the production of lubricating oils and greases.

47:818.2(10) "Bulk consumer" means a person who receives into the person's own storage facilities, by transport truck or tank wagon, motor fuel for the person's own consumption.

47:818.2(11) "Bulk plant" means a motor fuel storage and distribution facility other than a retail service station that is not a terminal approved by the Internal Revenue Service and from which motor fuel may be removed at a rack.

47:818.2(12) "Bulk transfer" means any transfer of motor fuel from one location to another by pipeline tender or marine delivery within a bulk transfer/terminal system, including but not limited to the following:

47:818.2(12)(a) A marine vessel movement of motor fuel from a refinery or terminal to a terminal.

47:818.2(12)(b) Pipeline movements of motor fuel from a refinery or terminal to a terminal.

47:818.2(12)(c) Book transfer of motor fuel within a terminal between licensed suppliers prior to completion of removal across the rack.

47:818.2(12)(d) Two-party exchange between licensed suppliers or between licensed suppliers and permissive suppliers.

47:818.2(13) "Bulk transfer/terminal system" means a motor fuel distribution system consisting of refineries, pipelines, marine vessels, and terminals approved and licensed as required by the Internal Revenue Service. Motor fuel in a refinery, a pipeline, a terminal, or a marine vessel transporting motor fuel to a refinery or terminal is in the bulk transfer/terminal system provided all operators are licensed and registered as required by the Internal Revenue Service. Motor fuel not in the bulk transfer/terminal system includes motor fuel in a motor fuel storage facility including but not limited to a bulk plant that is not part of a refinery or terminal, in the motor fuel supply tank of any engine or motor vehicle, in a marine vessel transporting motor fuel to a motor fuel storage facility that is not in the bulk transfer/terminal system, or in any tank car, rail car, trailer, truck, or other equipment suitable for ground transportation or any movement by pipeline or vessel whose operators are not licensed and registered as required by the Internal Revenue Service.

47:818.2(14) "Cargo tank" means an assembly that is used to transport, haul, or deliver liquids and that consists of a tank having one or more compartments mounted on a wagon, automobile, truck, trailer, or wheels. The term includes accessory piping, valves, and meters, but does not include a fuel supply tank connected to the carburetor or fuel injector of a motor vehicle.

47:818.2(15) "Carrier" means an operator of a pipeline or marine vessel engaged in the business of transporting motor fuel above the terminal rack.

47:818.2(16) "Commercial fisherman" means a fisherman licensed as such by the Louisiana Department of Wildlife and Fisheries and registered as such with the Department of Revenue.

47:818.2(17) "Commercial watercraft" means a watercraft used in the business of commercial fishing, transporting persons or property for compensation or hire, or used in any other trade or business.

47:818.2(18) "Compressed natural gas" means natural gas that has been compressed and is advertised, offered for sale, suitable for use, sold, or used as an engine motor fuel.

47:818.2(19) "Designated inspection site" means any state highway inspection station, weigh station, agricultural inspection station, mobile station, or other location designated by the secretary to be used as a motor fuel inspection site.

47:818.2(20) "Destination state" means the state, territory, or foreign country to which motor fuel is directed for delivery into a storage facility, a receptacle, a container, or a type of transportation equipment for the purpose of resale or use.

47:818.2(21) "Diesel fuel" means any liquid or a combination of liquids blended together that is suitable for or used for the propulsion of diesel-powered engines. The term includes products commonly referred to as but not limited to kerosene, jet fuel, light cycle oil, #1 diesel fuel, #2 diesel fuel, dyed or undyed diesel fuel, biodiesel, distillate fuel, transmix, or heating oil, but does not include gasoline, aviation gasoline, liquefied natural gas, liquefied petroleum gas, or compressed natural gas.

47:818.2(22) "Distributor" means any person who purchases motor fuel from a supplier, permissive supplier, or licensed distributor in this state for subsequent sale and distribution at wholesale to a licensed distributor, retail dealer, or bulk consumer.

47:818.2(23) "Diversion" means the accidental or deliberate transporting of motor fuel from the source to a destination other than the original destination state printed on the shipping document.

47:818.2(24) "Diversion number" means the number assigned by a party authorized to assign the number that relates to a single cargo tank delivery of motor fuel that is diverted from the original destination state printed on the shipping document.

47:818.2(25) "Dyed diesel fuel" means diesel fuel that is required to be dyed pursuant to the requirements of the Internal Revenue Service.

47:818.2(26) "Dyed gasoline" means gasoline that is required to be dyed pursuant to [R.S. 47:1681](#) et seq. and is destined for uses subject to refund as provided therein.

47:818.2(27) "Export" means to obtain motor fuel in Louisiana for sale or other distribution in another state, territory, or foreign country.

47:818.2(28) "Exporter" means a person that exports motor fuel from this state. The seller is the exporter of motor fuel delivered out-of-state by or for the seller, and the purchaser is the exporter of motor fuel delivered out-of-state by or for the purchaser.

47:818.2(29) "Fuel grade ethanol" means the ASTM standard in effect on the effective date of this Chapter as the D-4806 specification for denatured motor fuel grade ethanol for blending with gasoline.

47:818.2(30) "Fuel supply tank" means any receptacle on a motor vehicle from which motor fuel is supplied for the propulsion of the motor vehicle.

47:818.2(31) "Gasohol" means a blended motor fuel composed of gasoline and fuel grade alcohol.

47:818.2(32) "Gasoline" means any liquid or combination of liquids blended together, offered for sale, sold, or used as the fuel for a gasoline-powered engine. The term includes but is not limited to gasohol, aviation gasoline, and blend stocks, but does not include racing gasoline, diesel fuel, aviation jet fuel, liquefied natural gas, liquefied petroleum gas, or compressed natural gas.

47:818.2(33) "Gasoline blend stocks" means any petroleum product component of gasoline, including naphtha, reformat, or toluene, listed in Treasury Regulation Section 48.4081-1(c)(3), that can be blended for use in a motor fuel. The term does not include a substance that will be ultimately used for consumer nonmotor fuel.

47:818.2(34) "Gross gallons" means the total measured product, exclusive of any temperature or pressure adjustments, considerations, or deductions, in United States gallons.

47:818.2(35) "Highway" means every way or place of whatever nature, open to use for purposes of vehicular travel in this state, including the streets and alleys in towns and cities.

47:818.2(36) "Highway vehicle" means any self-propelled vehicle, trailer, or semitrailer that is designed or used for transporting persons or property over the highway, and includes all vehicles subject to registration for highway use.

47:818.2(37) "Import" means to bring motor fuel into this state by motor vehicle, marine vessel, pipeline, or any other means other than in the fuel supply tank of motor vehicles.

47:818.2(38) "Importer" means a person that imports motor fuel into this state. The seller is the importer for motor fuel delivered into this state from outside of this state by or for the seller, and the purchaser is the importer for motor fuel delivered into this state from outside of this state by or for the purchaser.

47:818.2(39) "Industrial user" means any person that receives gasoline blend stocks for its own use in the manufacture of any product other than finished gasoline.

47:818.2(40) "International Fuel Tax Agreement" or "IFTA" means the international fuel tax agreement required by the Intermodal Surface Transportation Efficiency Act of 1991, Public Law 102-240, 105 Stat. 1914, and referred to in 49 USC 31701, including subsequent amendments to that agreement.

47:818.2(41) "Interstate motor fuel user" means a person who imports motor fuel into this state in the fuel supply tanks of motor vehicles, other than automobiles, owned or operated by him.

47:818.2(42) "Kerosene" means the petroleum fraction containing hydrocarbons that are slightly heavier than those found in gasoline and naphtha, with a boiling range of 180 to 300 degrees Celsius.

47:818.2(43) "Liquefied natural gas" means natural gas that has been cooled to a liquid state and is advertised, offered for sale, sold, suitable for use, or used as an engine motor fuel.

47:818.2(44) "Liquefied petroleum gas" means the gas derived from petroleum or natural gas which is in a gaseous state at normal atmospheric temperature and pressure and maintained in the liquid state at normal atmospheric temperature by means of suitable pressure and is advertised, offered for sale, sold, suitable for use, or used as an engine motor fuel. The term "liquified petroleum gas" or "LPG" as used in this Part means propane.

47:818.2(45) "Motor fuel" means gasoline, diesel fuel, and special fuels that can be used to propel a motor vehicle.

47:818.2(46) "Motor fuel transporter" means a person who transports motor fuel outside the bulk transfer/terminal system by means of a transport truck, railroad tank car, barge, or marine vessel.

47:818.2(47) "Net gallons" means the amount of motor fuel measured in gallons when adjusted to a temperature of sixty degrees Fahrenheit and a pressure of fourteen and seven-tenths pounds of pressure per square inch.

47:818.2(48) "Permissive supplier" means a person who may not be subject to the taxing jurisdiction of this state, but who is registered under Section 4101 of the Internal Revenue Code for transactions in motor fuel in the bulk transfer/terminal system, and is a position holder in motor fuel located only in another state or a person who only receives motor fuel in another state pursuant to a two-party exchange.

47:818.2(49) "Person" means and includes, in addition to the definition contained in [R.S. 47:2](#), all cities, municipalities, and other subdivisions, departments, agencies, boards, and instrumentalities of a state.

47:818.2(50) "Pipeline operator" is any person that operates a pipeline within the bulk transfer/terminal system and is registered under Section 4101 of the Internal Revenue Code.

47:818.2(51) "Position holder" means the person who holds the inventory position in motor fuel in a terminal, as reflected on the records of the terminal operator. A person holds the inventory position in motor fuel when that person has a contract with the terminal operator for the use of storage facilities and terminaling services for motor fuel at the terminal. The term includes a terminal operator who owns motor fuel in the terminal.

47:818.2(52) "Principal" means an individual; if a partnership, all its partners; if a corporation, all its officers, directors, and controlling direct or indirect owners; or if a limited liability company, all its members.

47:818.2(53) "Racing gasoline" means gasoline that contains lead, has an octane rating of 110 or higher, does not have detergent additives, and is not suitable for use as a motor fuel in a motor vehicle used on a public highway.

47:818.2(54) "Rack" means a mechanism for delivering motor fuel from a refinery, terminal, marine vessel, or bulk plant into a transport vehicle, railroad tank car, or other means of transfer that is outside the bulk transfer/terminal system.

47:818.2(55) "Real party in interest" means a person, known or unknown to the secretary, who will receive financial benefits as a result of a gasoline or diesel fuel license being issued to the applicant or licensee.

47:818.2(56) "Refinery" means a facility for the manufacturing or reprocessing of finished or unfinished products usable as motor fuel and from which motor fuel may be removed by pipeline or marine vessel or at a rack.

47:818.2(57) "Removal" means a physical transfer other than by evaporation, loss, or destruction. A physical transfer to a transport vehicle or other means of conveyance outside the bulk transfer/terminal system is complete upon delivery into the means of conveyance. "Removal" may also be referred to as "breaking bulk".

47:818.2(58) "Retail dealer" or "dealer" means a person who sells motor fuel at retail or dispenses motor fuel at a retail location to the ultimate consumer.

47:818.2(59) "Sale" means a transfer of title, exchange, or barter of motor fuel.

47:818.2(60) "Secretary" means the secretary of the Department of Revenue or an authorized designee.

47:818.2(61) "Shipping document" means a delivery document issued by a terminal or bulk plant operator in conjunction with the sale, transfer, or removal of motor fuel from the terminal or bulk plant that discloses the destination state.

47:818.2(62) "Special fuel" means any gas or liquid, other than gasoline or diesel fuel, used or suitable for use as motor fuel in an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance. The term includes but is not limited to compressed natural gas, liquefied natural gas, and liquefied petroleum gas.

47:818.2(63) "Special fuel fleet dealer" means a person who produces or purchases compressed natural gas, liquefied natural gas, or liquefied petroleum gas and who maintains storage facilities for those fuels and delivers all or part of the fuel produced or stored into the fuel supply tank of a motor vehicle.

47:818.2(64) "Suitable for use" means the functional use of any liquid to power a vehicle irrespective of the liquid not being within the ASTM and/or Environmental Protection Agency specifications.

47:818.2(65) "Supplier" means a person who is either of the following:

47:818.2(65)(a) Subject to the general taxing jurisdiction of this state and is registered under 26 U.S.C. 4101 for transactions in motor fuel in the bulk transfer/terminal distribution system, and meets any of the following requirements:

47:818.2(65)(a)(i) A position holder in motor fuel in a terminal or refinery in this state and may concurrently also be a position holder in motor fuel in another state;

47:818.2(65)(a)(ii) A person who receives motor fuel in this state pursuant to a two-party exchange;

47:818.2(65)(a)(iii) A person who has transactions in this state in a pipeline or terminal with no physical removal;

47:818.2(65)(a)(iv) May also be a terminal operator, provided that a terminal operator shall not be considered a supplier based solely on the fact that the terminal operator handles motor fuel consigned to it within a terminal.

47:818.2(65)(b) Subject to the general taxing jurisdiction of this state and is registered under 26 U.S.C. 4101 as a producer of agri-biodiesel, biodiesel, or alcohol.

47:818.2(66) "Terminal" means a motor fuel storage and distribution facility to which a terminal control number has been assigned by the Internal Revenue Service, to which motor fuel is supplied by pipeline or marine vessel, and from which motor fuel may be removed at a rack.

47:818.2(67) "Terminal operator" means a person who owns, operates, or otherwise controls a terminal.

47:818.2(68) "Transmix" means the buffer or interface between two different products in a pipeline shipment or a mix of two different products within a refinery or terminal that results in an off-grade mixture.

47:818.2(69) "Transport vehicle" means a tank truck vehicle designed or used to carry motor fuel over the highway and includes but is not limited to a straight truck, a straight truck/trailer combination, or a semitrailer combination rig.

47:818.2(70) "Trustee" means a person who is licensed as a supplier or a permissive supplier and receives tax payments from and on behalf of another pursuant to provisions of this Part.

47:818.2(71) "Two-party exchange" means a transaction in which motor fuel is transferred from one licensed supplier or permissive supplier to another licensed supplier or permissive supplier pursuant to an exchange agreement, including a transfer from the person who holds the inventory position in taxable motor fuel in the terminal as reflected on the records of the terminal operator, and

47:818.2(71)(a) Is completed prior to removal of the product from the terminal by the receiving exchange partner, and

47:818.2(71)(b) Is recorded on the terminal operator's books and records with the receiving exchange partner as the supplier/permissive supplier that removes the motor fuel across the terminal rack for purposes of reporting the transaction to this state.

47:818.2(72) "Vessel" means and includes every description of watercraft used, or capable of being used, as a means of transportation on water.

47:818.2(73) "Vessel operator" is any person that operates a vessel within the bulk transfer/terminal system and is registered as required under 26 USC 4101 of the Internal Revenue Code and the regulations adopted thereunder.

(As added by [Act 252 \(H.B. 599\)](#), Laws 2005, effective July 1, 2006; as amended by [Act 303 \(H.B. 417\)](#), Laws 2007, effective July 9, 2007 and applicable retroactively to July 1, 2006; [Act 147 \(S.B. 271\)](#), Laws 2015, effective July 1, 2015; [Act 145 \(H.B. 230\)](#), Laws 2017, effective July 1, 2017.)

Laws

Sec. 47:818.11, Louisiana, Presumption of use**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

For the purpose of enforcement of this Subpart and the collection of the taxes levied by this Chapter, unless otherwise stated, it shall be presumed that:

47:818.11(1) All gasoline produced, refined, manufactured, blended, or compounded in this state, imported into this state, or held in this state is to be sold, used, or consumed within this state for domestic consumption and shall be subject to the tax herein levied. This presumption shall be prima facie only and subject to proof furnished to the secretary.

47:818.11(2) All undyed diesel fuel sold, used, or consumed in the state of Louisiana is for the operation of motor vehicles, licensed or required to be licensed for highway use. The term "used" shall include:

47:818.11(2)(a) Keeping diesel fuel in storage and selling, using, or otherwise dispensing, for the operation of highway vehicles.

47:818.11(2)(b) Selling diesel fuel in this state to be used for operating highway vehicles.

47:818.11(2)(c) Operating a highway vehicle in this state with diesel fuel.

47:818.11(2)(d) Importing diesel fuel into this state.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.13, Louisiana, Point of imposition of the tax**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.13.A. The tax is imposed on the removal of gasoline or undyed diesel fuel from the terminal using the terminal rack, other than by bulk transfer. The supplier or permissive supplier shall collect the tax imposed by this Subpart from the person who orders the withdrawal at the terminal rack.

47:818.13.B. The tax is imposed at the time gasoline or undyed diesel fuel is imported into this state, other than by a bulk transfer, for delivery to a destination in this state. The supplier or permissive supplier shall collect the tax imposed by this Subpart from the person who imports the gasoline or undyed diesel fuel into this state. If the seller is not a supplier or permissive supplier, then the person who imports the gasoline or undyed diesel fuel into this state shall pay the tax.

47:818.13.C. The tax is imposed on the sale or transfer of gasoline or undyed diesel fuel in the bulk transfer/terminal system in this state by a supplier to a person who does not hold a Louisiana supplier or permissive supplier's license. The supplier shall collect the tax imposed by this Subpart from the person who orders the sale or transfer in the bulk transfer/terminal system.

47:818.13.D. The tax is imposed on the blending of gasoline or undyed diesel fuel or transmix at the point blended gasoline or undyed diesel fuel is made in this state or imported to this state outside the bulk transfer/terminal system and the blender shall pay the tax. The number of gallons of blended product on which the tax is imposed is equal to the difference between the number of gallons of blended fuel made and the number of gallons of previously taxed fuel used to make the blended fuel.

47:818.13.E. In each subsequent sale of gasoline or undyed diesel fuel on which the tax has been paid, the amount of the tax shall be included in the selling price as a separate line item so that the tax is paid ultimately by the person using or consuming the gasoline or undyed diesel fuel.

47:818.13.F. The tax is imposed on gasoline or undyed diesel fuel brought into this state in the fuel supply tanks of interstate motor fuel users without the benefit of any allowance for losses in handling nor payment of the inspection fee imposed under R.S. 3:4684.

47:818.13.G. The tax is imposed on dyed diesel fuel authorized for highway use by certain vehicles under 26 USC 4082 and the regulations adopted thereunder and shall be collected and remitted by the licensed distributor.

47:818.13.H. The tax is imposed on dyed diesel fuel purchased for use in the operation of fire trucks by a fire department/district that has first met the qualifications established herein by the secretary and is authorized to make direct payments of the tax to the secretary. For the purposes of this Section, "fire truck" shall mean vehicles built with the capability of operating fire fighting equipment such as hoses, ladders, and pumps and carrying teams of firefighters to fire scenes.

47:818.13.H.(1) For a fire department/district to qualify to make direct payments of the tax, all of the following must apply:

47:818.13.H.(1)(a) The fire department/district or a fire company within a fire department or fire district does not have access to bulk storage for tax-paid diesel fuel to be used in their fire trucks.

47:818.13.H.(1)(b) It has been certified to the secretary that undyed diesel is regularly not available within the respective fire district and that the only diesel fuel available within the respective fire district is dyed diesel fuel.

47:818.13.H.(2) Prior to purchasing dyed diesel fuel to be used for a taxable purpose, the fire department/district meeting the above qualifications must file an application with the secretary and obtain a direct payment number.

47:818.13.H.(3) When it is determined the fire department/district meets the qualifications and the application is approved, the secretary shall issue a direct payment number and provide a certificate to the applicant that will allow for the purchase of dyed diesel fuel for use in the operation of the fire trucks. A copy of this certificate must be maintained in the fire truck. The direct payment number issued by the secretary may be revoked at any time if the holder fails to meet the qualifications or comply with the provisions herein.

47:818.13.H.(4) Once the direct payment number is issued, the fire department/district shall maintain a complete record of all dyed diesel fuel purchased for use in the fire trucks. The records shall include a serially numbered invoice issued in not less than duplicate counterparts on which shall be the name and address of the distributor or retail dealer from whom the fuel is purchased, the date of the purchase, the number of gallons, the mileage of the vehicle as evidenced by the odometer, and the state highway license number or unit number of the fire truck. The invoice shall reflect that the tax has not been paid at the time of purchase. The dealer shall retain one counterpart of the invoice as part of his records. One counterpart shall be delivered to the operator of the fire truck and carried in the cab compartment of the fire truck.

47:818.13.H.(5) The holder of the direct payment number shall file with the secretary, on or before the twentieth day of each calendar month, a report on forms prescribed by the secretary accounting for the dyed diesel fuel purchased during the preceding calendar month and shall remit the applicable state tax.

47:818.13.H.(6) Purchase of dyed diesel fuel by fire department/districts for taxable use in vehicles other than fire trucks, failure to maintain the records required, or to timely file and remit the applicable tax will result in the withdrawal of the direct payment number and shall subject the noncompliant fire department/district to the provisions of this Subpart.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006; as amended by [Act 303 \(H.B. 417\)](#), [Laws 2007](#), effective July 9, 2007, and applicable retroactively to July 1, 2006.)

Laws

Sec. 47:818.14, Louisiana, Exemptions from tax**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.14.A. Sales of gasoline to the following, or as otherwise stated in this Section, are exempt from the tax levied by this Subpart and shall not be paid at the rack:

47:818.14.A.(1) Bulk sales of six thousand gallons or more of gasoline per transaction to the United States government for specific and exclusive use by the United States government and not for resale at retail.

47:818.14.A.(2) Gasoline sold to the armed forces of the United States for propelling ships of the United States Navy or Coast Guard, or for aviation purposes.

47:818.14.A.(3) Aviation fuel used for propelling aircraft, including aircraft operated in interstate or foreign commerce under a certificate or permit issued by the Civil Aeronautics Board of the United States or any successor or federal governmental board or agency having similar authority.

47:818.14.A.(4)

47:818.14.A.(4)(a) Until June 30, 2012, gasoline sold to a manufacturer which will use the gasoline in the manufacture of a premixed two-cycle engine fuel containing gasoline and oil sold in containers of one gallon or less. Such fuel shall be produced for off-road use.

47:818.14.A.(4)(b) The manufacturer shall obtain a tax exemption certificate from the Department of Revenue in order to qualify for the exemption provided for in this Paragraph. Any merchant who in good faith, and after examination of the applicability of the certificate to that purchase with due care, neglects or fails to collect the tax herein provided due to the presentation by the manufacturer of a tax exemption certificate issued by the Department of Revenue shall not be liable for the payment of the tax.

47:818.14.B. Dyed diesel fuel is exempt from the tax levied by this Subpart and shall not be paid at the rack.

47:818.14.C. Gasoline or undyed diesel fuel exported from this state to any other state is exempt from the tax only when the tax of the destination state is remitted to the supplier. The supplier shall collect and remit to the destination state the appropriate amount of motor fuel tax due on the gasoline or undyed diesel fuel transported to that state. This exemption shall not apply to any gasoline or undyed diesel fuel that is transported and delivered outside this state in the fuel supply tank of a highway vehicle.

47:818.14.D. Gasoline or undyed diesel fuel exported to a foreign country is exempt from the tax if the bill of lading indicates the foreign destination.

47:818.14.E. Gasoline blend stocks or undyed kerosene as feedstock received by a licensed supplier or permissive supplier is exempt from the tax under the following conditions:

47:818.14.E.(1) A bulk transfer in which both parties are a licensed supplier or permissive supplier.

47:818.14.E.(2) A non-bulk removal from an Internal Revenue Service-approved terminal or refinery to another approved terminal or refinery in which both parties are a licensed supplier or permissive supplier.

47:818.14.E.(3) A non-bulk removal from an Internal Revenue Service-approved terminal or refinery, not in connection with a sale, for purposes other than the production of motor fuel.

47:818.14.E.(4) The importation from a foreign country or another state, not in connection with a sale, for purposes other than the production of motor fuel.

47:818.14.F. Gasoline blend stock or undyed kerosene as feedstock received by a qualified purchaser from a licensed supplier or permissive supplier if the gasoline blend stock will be used for purposes other than producing gasoline or the undyed kerosene will be used as a feedstock for purposes other than as a motor fuel is exempt from the tax. To be a qualified purchaser, the purchaser must meet the following requirements:

47:818.14.F.(1) The purchaser must have a certificate evidencing a federal 637 "K" Registration or 637 "S" Registration as an industrial user of gasoline on file with the licensed supplier or permissive supplier at the time of purchase or the purchaser must issue to the supplier or permissive supplier at the time of purchase the federal "Certificate of Person Buying Blendstocks For Use Other Than in the Production of Finished Gasoline" or the federal "Certificate of Registered Feedstock User"; and

47:818.14.F.(2) The purchaser, when applicable, has provided a state sales tax resale certificate (LGST-9 or LGST-DP) attesting that the product will be used in further processing.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006; as amended by [Act 181 \(H.B. 117\), Laws 2007](#), effective for all taxable periods beginning on or after July 1, 2007; [Act 303 \(H.B. 417\), Laws 2007](#), effective July 9, 2007, applicable retroactively to July 1, 2006.)

Laws

Sec. 47:818.24, Louisiana, Filings required**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.24.A. The following shall file a return with the secretary as required by this Subpart:

47:818.24.A.(1) A terminal operator shall file a monthly information return containing the information required in R.S. 47:818.30 and an annual report as required in R.S. 47:818.16.

47:818.24.A.(2) A supplier and a permissive supplier shall file a return providing the information as required in R.S. 47:818.25 and shall remit the taxes due on all sales of gasoline or diesel fuel physically removed from the bulk transfer/terminal system intended for destination in this state, including any quantity used for their own consumption.

47:818.24.A.(3) An importer shall file a return providing the information as required in R.S. 47:818.26 and shall remit the taxes due on all gasoline or diesel fuel imported into this state outside of the bulk transfer/terminal system.

47:818.24.A.(4) A distributor shall file a return providing the information as required in R.S. 47:818.27 and shall remit taxes due on all gasoline or diesel fuel not previously taxed that is received and sold for nonexempt use.

47:818.24.A.(5) An exporter shall file a return providing the information required in R.S. 47:818.28 on all gasoline or diesel fuel exported from this state.

47:818.24.A.(6) A blender shall file a return providing the information as required in R.S. 47:818.29 and shall remit the applicable tax on the amount of blended product that exceeds the quantity of tax-paid fuel included in the blend.

47:818.24.A.(7) A motor fuel transporter shall file a report providing the information required in R.S. 47:818.31.

47:818.24.A.(8) An aviation fuel dealer shall file a quarterly return providing information as required in R.S. 47:818.32.

47:818.24.B. Interstate motor fuel users shall file returns reporting mileage and usage during each calendar quarter by the twenty-fifth day of the month following the end of the calendar quarter in a manner prescribed by the secretary.

47:818.24.C. The secretary may allow licensees who act in multiple capacities to file a combined return.

47:818.24.D. Failure to file any informational report or return within thirty days of the due date of said report or return shall result in a penalty of one hundred dollars and may result in a revocation of the license.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.37, Louisiana, Persons required to be licensed**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.37.A. No person shall engage in or do business in this state as any of the following without having first obtained the appropriate license or licenses issued by the secretary authorizing that business:

47:818.37.A.(1) A supplier who may also act as a terminal operator, permissive supplier, distributor, importer, exporter, blender, motor fuel transporter, or aviation fuel dealer without securing a separate license but who is subject to all other conditions, requirements, and liabilities imposed on those license holders.

47:818.37.A.(2) A permissive supplier who may also act as a distributor, importer, exporter, blender, motor fuel transporter, or aviation fuel dealer without securing a separate license but who is subject to all other conditions, requirements, and liabilities imposed on those license holders.

47:818.37.A.(3) A distributor who may also act as an importer, exporter, blender, or motor fuel transporter without securing a separate license but who is subject to all other conditions, requirements, and liabilities imposed on those license holders.

47:818.37.A.(4) An importer who may also act as an exporter, blender, or motor fuel transporter without securing a separate license but who is subject to all other conditions, requirements, and liabilities imposed on those license holders.

47:818.37.A.(5) A terminal operator.

47:818.37.A.(6) An exporter.

47:818.37.A.(7) A motor fuel transporter.

47:818.37.A.(8) A blender.

47:818.37.A.(9) An interstate motor fuel user.

47:818.37.A.(10) An aviation fuel dealer.

47:818.37.B. Notwithstanding any other law to the contrary, persons dealing solely in tax and fee paid product below the terminal rack shall not be required to be licensed. However, to be eligible to defer state excise tax or to receive the discount from the supplier or permissive supplier, or to be eligible for a refund of tax paid, the applicant must be registered with the department as an importer or distributor. In order for an applicant to make a claim for a refund of taxes paid, the applicant shall be licensed as required in this Part.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006; as amended by [Act 303 \(H.B. 417\)](#), Laws 2007, effective July 9, 2007, applicable retroactively to July 1, 2006.)

Laws

Sec. 47:818.39, Louisiana, License application procedure**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.39.A. To obtain a license under this Subpart an applicant shall file an application with the secretary on forms provided and shall furnish a bond as designated in R.S. 47:818.40 in the amount applicable to the license. The application shall include:

47:818.39.A.(1) The legal name and name under which the applicant transacts or intends to transact business.

47:818.39.A.(2) The mailing and physical address of the applicant's principal office, residence, or place of business in this state, or other location of the applicant.

47:818.39.A.(3) The applicant's federal employer identification number or, if an individual, the social security number in the absence of the federal employer identification number.

47:818.39.A.(4) The applicant's Louisiana revenue account number, if already assigned.

47:818.39.A.(5) If the applicant is not an individual, the names and social security numbers of the principal officers of an applicant corporation or the members of an applicant partnership or limited liability company, the managers of the facility, and the office, street, and post office box addresses of each.

47:818.39.A.(6) Any other information required by the secretary.

47:818.39.B. In addition to the information required in Subsection A of this Section:

47:818.39.B.(1) An applicant for a license as a supplier or permissive supplier shall have a federal certificate of registry issued under 26 USC 4101 and the regulations adopted thereunder that authorizes the applicant to enter into federal tax-free transactions of taxable gasoline or diesel fuel in the bulk transfer/terminal system and shall include the registration number of the certificate on the application for a license under this Section.

47:818.39.B.(2) An applicant for a license as a terminal operator shall have a federal certificate of registry issued under 26 USC 4101 and the regulations adopted thereunder that authorizes the applicant to enter into federal tax-free transactions of taxable gasoline or diesel fuel in the bulk transfer/terminal system and shall include the registration number of the certificate on the application for a license under this Section. In addition, the application for a terminal operator shall include the storage capacity of the facility.

47:818.39.B.(3) An applicant for a license as an importer or distributor who has a federal certificate of registry issued under 26 USC 4101 and the regulations adopted thereunder shall include the registration number of the certificate on the application for a license under this Section. An applicant shall list on the application each state from which the applicant intends to import gasoline or diesel fuel and, if required by a state listed, shall be licensed or registered for gasoline or diesel fuel tax purposes in that state. If a state listed requires that the applicant be licensed or registered, the applicant shall provide the applicant's license or registration number issued by that state. A licensee who intends to import gasoline or diesel fuel from a state not listed on its application for an importer's license shall provide the secretary written

notice of the action before importing gasoline or diesel fuel from that state. The notice shall include the information that is required on the license application.

47:818.39.B.(4) An applicant for a license as an exporter shall list on the application each state to which the applicant intends to export gasoline or diesel fuel and, if required by a state listed, shall be licensed or registered for gasoline or diesel fuel tax purposes in that state. If a state listed requires that the applicant be licensed or registered, the applicant shall provide the applicant's license or registration number issued by that state. A licensee who intends to export gasoline or diesel fuel to a state not listed on its application for an exporter's license shall provide the secretary written notice of the action before exporting gasoline or diesel fuel to that state. The notice shall include the information that is required on the license application. All exporters must hold a license to export by either their own vehicle or by a truck common carrier.

47:818.39.B.(5) An applicant for a license as a motor fuel transporter shall list on the application each state from which and to which the applicant intends to transport gasoline or diesel fuel and, if required by a state listed, shall be licensed or registered for fuel tax purposes in that state. If a state listed requires that the applicant be licensed or registered, the applicant shall provide the applicant's license or registration number issued by that state. A licensee who intends to transport gasoline or diesel fuel from or to a state not listed on its application for a motor fuel transporter's license shall provide the secretary written notice of the action before transporting gasoline or diesel fuel from or to that state. The notice shall include the information that is required on the license application.

47:818.39.B.(6) An applicant for a license as an interstate motor fuel user may either be a registered participant of IFTA or must provide a bond as provided in R.S. 47:818.40. The licensee shall file reports in all states in which he operates in accordance with the requirements of those states. The licensee may receive a tax refund or credit on the amount of tax paid on fuels purchased in this state which exceeds the amount of fuel that would be consumed, based on the total motor vehicle mileage in the state. An interstate motor fuel user may determine his average number of miles of motor vehicle travel per gallon of fuel by dividing the total miles traveled by the number of gallons consumed in the entire operation of his vehicles. If the licensee cannot furnish satisfactory evidence of his average number of miles per gallon of fuel, the secretary shall determine the rate to be applied, which in no event shall exceed an average of five miles per gallon of fuel.

47:818.39.C. Upon approval of the bond required in R.S. 47:818.40, the secretary shall issue to the applicant the appropriate license or licenses. A license is not transferable and remains in effect until surrendered, canceled, or revoked. The license must be posted in a conspicuous place or kept available for inspection at the principal place of business of the license holder. A copy of the license must be kept at each place of business or other place of storage from which gasoline or diesel fuel is sold, distributed, or used and in each motor vehicle used by the license holder to transport gasoline or diesel fuel purchased by the license holder for resale, distribution, or use.

47:818.39.D. The secretary shall maintain a record of:

47:818.39.D.(1) All persons to whom a license has been issued under this Subpart.

47:818.39.D.(2) All persons holding a current license issued under this Subpart by license category.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.40, Louisiana, Bond requirements; amounts**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.40.A. Upon approval of the application by the secretary, the applicant shall file with the secretary a surety bond executed in favor of the secretary in the amount as follows:

47:818.40.A.(1) For a supplier or permissive supplier, the amount of the bond shall be a minimum of fifty thousand dollars or an amount equal to three months tax liability, whichever is greater, and only one surety bond shall be required for a supplier that is also a terminal operator.

47:818.40.A.(2) For a distributor, importer, exporter, blender, or interstate motor fuel user license, the amount of the bond shall be a minimum of twenty thousand dollars or an amount equal to three months tax liability, whichever is greater. In computing the amount of the bond, the amount of tax liability shall be reduced by the amount paid to the supplier or permissive supplier.

47:818.40.A.(3) For any person requiring multiple licenses, the minimum bond shall be equal to the highest bond level required.

47:818.40.A.(4) For a motor fuel transporter or aviation fuel dealer license, no bond shall be required.

47:818.40.A.(5) For a terminal operator license, the amount of the bond shall be a minimum of one million dollars or an amount equal to three months tax liability, whichever is greater, and only one surety bond shall be required for a terminal operator that is also a supplier.

47:818.40.B. The secretary may require an additional bond amount from the licensee when:

47:818.40.B.(1) Liability upon the previous bond is discharged or reduced by a judgment rendered, payment made, or is otherwise disposed of.

47:818.40.B.(2) In the opinion of the secretary, any surety on the previous bond becomes unsatisfactory.

47:818.40.B.(3) The licensee no longer meets the conditions for waiver of bond as set forth in Subsection F of this Section.

47:818.40.C. The licensee must file the additional bond amount within thirty days from the date such notice is mailed by the secretary. The secretary may immediately revoke the licensee's license upon the expiration of the thirty-day period if the licensee fails to provide the additional bond amount requested.

47:818.40.D. The surety must be authorized to engage in business within this state. The surety bond shall be conditioned upon faithful compliance with the provisions of this Part, including the filing of the returns and payment of all tax prescribed by this Subpart. The surety bond shall be approved by the secretary as to sufficiency and form and shall indemnify the state against any loss arising from the failure of the licensee to pay for any cause whatever the tax levied by this Subpart.

47:818.40.E. Any surety on an existing bond furnished by a person required to be licensed may notify the secretary in writing of its intent to cancel the bond. The secretary shall immediately notify the licensee of the intent of the surety to cancel, and the licensee shall have thirty days from the date of receipt of such notice to provide a sufficient replacement bond. The secretary may immediately cancel the licensee's license upon expiration of the thirty-day period set out above if the licensee fails to provide a new replacement bond. The surety requesting cancellation shall remain liable for any liability already accrued or which shall accrue during

the thirty-day period set out above, but shall not be responsible for any liability which accrues after said thirty-day period.

47:818.40.F.

47:818.40.F.(1) The secretary is authorized to waive the furnishing of this surety bond by any licensee who meets all the following:

47:818.40.F.(1)(a) Has and agrees to maintain assets in Louisiana of a net value of not less than one and one-fourth times the amount of the bond which would otherwise be required.

47:818.40.F.(1)(b) Has had a bond on file with the secretary for a period of not less than three years.

47:818.40.F.(1)(c) Has not been delinquent in remitting taxes accrued or accruing under this Subpart during the three-year period immediately preceding the filing of an application for waiver of the bond.

47:818.40.F.(2) The secretary is authorized to waive the furnishing of a surety bond by a terminal operator if no less than seventy-five percent of the direct owners and seventy-five percent of the ownership interest of the terminal are direct owners of a business formerly licensed as a distributor that was granted a bond waiver and is currently licensed as a supplier, and such business has and agrees to maintain assets in Louisiana of a net value of not less than one and one-fourth times the amount of the bond which would otherwise be required.

47:818.40.G. Any licensee whose bond was waived prior to the effective date of this Act as either a gasoline dealer, gasoline jobber, or special fuel supplier and who meets the requirements provided in Subsection F of this Section will not be required to provide a new bond.

47:818.40.H. If any licensee whose bond has been waived by the secretary becomes delinquent in remitting taxes due under this Subpart, the secretary may require that such licensee furnish a bond in the amount required in this Section, and such licensee shall not be eligible for a waiver of the bond for a period of three years from the date the bond is furnished.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006; as amended by [Act 303 \(H.B. 417\)](#), [Laws 2007](#), effective July 9, 2007, applicable retroactively to July 1, 2006; [Act 523 \(H.B. 579\)](#), Laws 2010, effective August 15, 2010.)

Laws

Sec. 47:818.41, Louisiana, Grounds for denial of license**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.41.A. The secretary may refuse to issue a license under this Subpart if the applicant or any principal of the applicant:

47:818.41.A.(1) Had a license or registration issued under prior law or this Subpart canceled by the secretary for reason as set forth in R.S. 47:818.42.

47:818.41.A.(2) Had a license or registration issued by another state revoked, denied, or canceled for cause.

47:818.41.A.(3) Had a federal certificate of registry issued under 26 USC 4101 and the regulations adopted thereunder, or a similar federal authorization, revoked.

47:818.41.A.(4) Has been convicted of any offense involving fraud or misrepresentation.

47:818.41.A.(5) Has been convicted of any other offense that indicates that the applicant may not comply with this Subpart if issued a license.

47:818.41.A.(6) Is in arrears to the state for any taxes.

47:818.41.A.(7) Is determined not to be the real party in interest.

47:818.41.A.(8) His agents, officers, or employees have a prior conviction for motor fuel tax evasion in this state or any state, federal, or foreign jurisdiction.

47:818.41.A.(9) For good cause as determined by the secretary.

47:818.41.B. No license shall be granted when the applicant or anyone connected with the applicant's business has been previously convicted of any violation of this Chapter or of any felony under the laws of this state or of the United States.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.43, Louisiana, Notice of discontinuance, sale, or transfer of business**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.43.A. Prior to discontinuing any business issued a license authorized by this Subpart, the licensee shall notify the secretary in writing at least thirty days prior to the time the discontinuance, sale, or transfer takes effect and shall surrender the license to the secretary. The notice shall state the effective date of the discontinuance and, if the licensee has transferred the business or otherwise relinquished control to another person by sale or otherwise, the date of the sale or transfer and the name and address of the person to whom the business is transferred or relinquished. The notice shall also include any other information required by the secretary.

47:818.43.B. If any licensee liable for any tax, interest, or penalty levied hereunder sells or transfers the business or quits the business, he shall make a final return and payment within fifteen days after the date of selling, transferring, or quitting the business. The successor, successors, or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until such time as the former owner shall produce a receipt from the secretary showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business fails to withhold purchase money as above provided, the purchaser shall be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid on the account of the operation of the business by any former owner, owners, or assigns.

47:818.43.C. In the case of a licensee who has quit a business and who subsequently opens another similar business under the same ownership, whether that ownership is individual, partnership, corporation, or other, that licensee shall be liable for any tax, interest, or penalty owed by the original business.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.111, Louisiana, Taxes levied; rates; unit of measurement**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart C Special Fuels**

47:818.111.A. There is hereby levied a tax of sixteen cents per gallon or gallon equivalent on all special fuels including compressed natural gas as defined by [R.S. 47:818.2\(18\)](#), liquefied natural gas as defined by [R.S. 47:818.2\(43\)](#), and liquefied petroleum gas as defined by [R.S. 47:818.2\(44\)](#) sold, used, or consumed in the state of Louisiana for the operation of motor vehicles licensed or required to be licensed for highway use.

47:818.111.B. The taxes herein levied are in addition to and shall be subject to the tax levied in [R.S. 47:820.1](#) or any other tax which may be levied on special fuels by any other provision of law.

47:818.111.C. The tax is to be computed, collected, reported, and paid as provided in this Subpart.

47:818.111.D. Until June 30, 2015, the tax levied pursuant to the provisions of this Section shall be assessed per gallon. Beginning January 1, 2016, the tax levied pursuant to the provisions of this Section shall be converted from a tax levied per gallon on such fuel to a tax levied per gallon equivalent determined by the special fuel's energy content as follows:

47:818.111.D.(1) Gasoline gallon equivalent for compressed natural gas. The gasoline gallon equivalent for compressed natural gas shall be equal to 5.660 pounds of compressed natural gas and shall be the unit of measurement for purposes of the tax levied pursuant to the provisions of this Section if the natural gas dispenser lists the price in gasoline gallon equivalents and the natural gas is supplied to the dispenser from a pipeline or other nonliquefied source.

47:818.111.D.(2) Diesel gallon equivalent for liquefied natural gas. The diesel gallon equivalent for liquefied natural gas shall be equal to 6.060 pounds of liquefied natural gas and shall be the unit of measurement for purposes of the tax levied pursuant to the provisions of this Section if the natural gas dispenser lists the price in diesel gallon equivalents and the natural gas is supplied to the dispenser from a liquefied source.

47:818.111.D.(3) Gasoline gallon equivalent for liquefied petroleum gas. The gasoline gallon equivalent for liquefied petroleum gas shall be an energy equivalent rate equal to seventy-three percent of the state tax per gallon on gasoline and diesel fuel which shall be the unit of measurement for purposes of the tax levied pursuant to the provisions of this Section if the petroleum gas dispenser lists the price in gasoline gallon equivalents and the petroleum gas is supplied to the dispenser from a liquefied source.

47:818.111.E. Beginning January 1, 2016, the tax levied pursuant to the provisions of this Section shall be levied and collected in the manner set forth in this Subpart and shall not be levied or collected pursuant to a decal program or on an annual basis.

47:818.111.F. From July 1, 2015, through December 31, 2015, the Department of Revenue shall continue to accept applications for payment of the tax and to issue decals to persons operating a motor vehicle on the highways of this state that use or are capable of using liquefied natural gas, liquefied petroleum gas, or compressed natural gas as motor fuel in order for the taxes due on the fuel to be paid by the motor vehicle operator. However, the amount of the tax for issuance of the decal shall be calculated at a rate of one-twelfth of the total annual tax amount for each month the decal is valid.

(As added by [Act 147 \(S.B. 271\)](#), Laws 2015, effective July 1, 2015.)

Laws

Sec. 47:1681, Louisiana, Necessity for compliance with requirements**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 18 ADMINISTRATIVE PROVISIONS, Part VIII Refunds of Gasoline Taxes**

The secretary of the Department of Revenue shall make refunds of gasoline taxes on gasoline used for operating or propelling aircraft or used for operating or propelling any commercial fishing boat, any vehicle used by a licensed commercial fisherman in the administration of business associated with commercial fishing, any boat used to transport children to or from public or parochial schools, any farm tractor or any farm machinery, including any stationary motor, used in the actual tilling of the soil and production of crops, only when the requirements of this Part have been fully complied with.

(As enacted by Act 371, Laws 1950; as amended by Act 384, Laws 1975; Acts 820 and 873, Laws 1982; Act 658, Laws 1997, effective July 8, 1997.)

Laws

Sec. 47:783, Louisiana, Reports by common or contract carrier**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part IV Provisions Common to Taxes on Gasoline or Motor Fuel and Lubricating Oils**

All common or contract carriers, whether railroads, truck lines, steamships, boat lines, ferries, or other means of transportation, doing business or making deliveries within the State of Louisiana, shall file with the collector, monthly on or before the 15th day of the month succeeding the period covered by the statement, reports showing in detail the quantities of gasoline or motor fuel, lubricating oil, and kerosene delivered by them at points of ultimate destination, or otherwise, whether in tank car lots or otherwise, the date of delivery and by whom and to whom shipped.

Laws

Sec. 45:1177, Louisiana, Inspection and supervision fees; Utility and Carrier Inspection and Supervision Dedicated Fund Account**LOUISIANA REVISED STATUTES OF 1950, TITLE 45 PUBLIC UTILITIES AND CARRIERS, CHAPTER 9 PROVISIONS APPLICABLE TO MORE THAN ONE UTILITY OR CARRIER, Part V Public Service Commission****45:1177.A.**

45:1177.A.(1) Each motor carrier as defined in R.S. 45:162(12) and public utility doing business in Louisiana and subject to control and jurisdiction of the commission shall pay to the state a fee for the inspection, control, and supervision of the business service and rates of such common carrier and public utility, in addition to any and all property, franchise, license, and other taxes, and fees and charges now or hereafter fixed, assessed, or charged by law against such common carrier and public utility. The amount of the fees shall be measured by the gross receipts of each public utility from its Louisiana intrastate business. The amount of the fees for each motor carrier as defined in R.S. 45:162 (12) shall be measured by the gross receipts of such carrier derived from those activities that are subject to the control and jurisdiction of the commission.

45:1177.A.(2) The fees for the first quarter gross receipts of each calendar year shall be paid on or before June thirtieth; the fees for the second quarter gross receipts shall be paid on or before September thirtieth; the fees for the third quarter gross receipts shall be paid on or before December thirty-first; and the fees for the fourth quarter gross receipts shall be paid on or before March thirty-first of the following calendar year. The application of this schedule shall be based on and calculated according to the cumulative gross receipts beginning with the first quarter of each calendar year. In no event shall any utility or carrier pay less than twenty dollars each quarter. The fee to be paid by each common carrier, contract carrier, and public utility shall be paid quarterly as follows:

45:1177.A.(2)(a) \$5.01 per \$1000 for the first \$100,000 or less of such gross receipts.

45:1177.A.(2)(b) \$4.23 per \$1000 of such gross receipts in excess of \$100,000 and not more than \$250,000.

45:1177.A.(2)(c) \$3.45 per \$1000 of such gross receipts in excess of \$250,000 and not more than \$500,000.

45:1177.A.(2)(d) \$2.68 per \$1000 of such gross receipts in excess of \$500,000 and not more than \$750,000.

45:1177.A.(2)(e) \$2.29 per \$1000 of such gross receipts in excess of \$750,000 and not more than \$1,000,000.

45:1177.A.(2)(f) \$1.90 per \$1000 of such gross receipts in excess of \$1,000,000 and not more than \$2,000,000.

45:1177.A.(2)(g) \$1.51 per \$1000 of such gross receipts in excess of \$2,000,000 and not more than \$5,000,000.

45:1177.A.(2)(h) \$1.13 per \$1000 of gross receipts in excess of \$5,000,000 and not more than \$10,000,000.

45:1177.A.(2)(i) \$.97 per \$1000 of such gross receipts in excess of \$10,000,000 and not more than \$25,000,000.

45:1177.A.(2)(j) \$.82 per \$1000 of such gross receipts in excess of \$25,000,000 and not more than \$100,000,000.

45:1177.A.(2)(k) \$.71 per \$1000 of such gross receipts in excess of \$100,000,000.

45:1177.A.(3) In no case shall the fee be less than eighty dollars annually.

45:1177.A.(4) The fees owed pursuant to this Subsection shall not be applicable to any nonprofit water utility cooperative or corporation wholly owned by water user members.

45:1177.A.(5) Notwithstanding any provision in this Section to the contrary, the fees to be paid under the provisions of this Section on the gross receipts of a common carrier operating sightseeing passenger vehicles within the limits, and not more than ten miles therefrom, of one incorporated municipality under a municipal certificate of public convenience and necessity shall be measured only by that part of the gross receipts derived from the Louisiana intrastate business conducted outside, but not including ten miles therefrom, such municipality.

45:1177.A.(6) Notwithstanding any contrary provision in this Section, for an electric cooperative organized pursuant to R.S. 12:401 et seq., the gross receipts under this Section shall not include the purchased power cost paid for the purchase of wholesale power for resale, on which fees have been paid or will be paid under the provisions of this Section.

45:1177.B. Funds received by the Department of Revenue in the form of inspection and supervision fees authorized in Subsection A of this Section shall be deposited immediately upon receipt into the state treasury. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund, and prior to monies being placed in the state general fund, an amount equal to that deposited as required by this Subsection shall be credited to a special statutorily dedicated fund account hereby created in the state treasury to be known as the "Utility and Carrier Inspection and Supervision Dedicated Fund Account", hereafter referred to in this Section as the "account". The monies in the account shall be used solely for the expenses of the operations of the commission, and only in the amounts appropriated by the legislature. Monies deposited into the account shall be categorized as fees and self-generated revenue for the sole purpose of reporting related to the executive budget, supporting documents, and general appropriation bills and shall be available for annual appropriation by the legislature.

45:1177.C. If the amounts contained in the account provided for in this Section are in excess of that necessary to fund the operations of the commission, then that excess shall be retained in the account subject to the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund and shall be subject to appropriation by the legislature in subsequent years. In the event the account ceases to exist for the purpose of its creation, the assessments therefor likewise shall cease to exist.

(As amended by S.B. 1507, Laws 1997, effective July 1, 1997; [Act 234 \(H.B. 451\)](#), Laws 2007, effective August 15, 2007; [Act 848 \(H.B. 1249\)](#), Laws 2014, effective January 1, 2015; [Act 433 \(H.B. 431\)](#), Laws 2016, effective July 1, 2016; [Act 114 \(H.B. 515\)](#), Laws 2021, effective July 1, 2022.)

Non-Code Provision

Sec. 21, Other Property Exemptions**CONSTITUTION OF LOUISIANA, 1974, ARTICLE VII REVENUE AND FINANCE, Part II Property Taxation**

In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

21(A) Public lands and other public property used for public purposes. Land or property owned by another state or owned by a political subdivision of another state shall not be exempt under this Paragraph.

Sec. 21(B), as reproduced immediately below, is applicable to all tax years beginning before January 1, 2024. For provisions applicable to all tax years beginning on or after January 1, 2024, see below.

21(B)**21(B)(1)****21(B)(1)(a)**

21(B)(1)(a)(i) Property owned by a nonprofit corporation or association organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, or educational purposes, no part of the net earnings of which inure to the benefit of any private shareholder or member thereof and which is declared to be exempt from federal or state income tax; and

21(B)(1)(a)(ii) medical equipment leased for a term exceeding five years to such a nonprofit corporation or association which owns or operates a small, rural hospital and which uses the equipment solely for health care purposes at the hospital, provided that the property shall be exempt only during the term of the lease to such corporation or association, and further provided that "small, rural hospital" shall mean a hospital which meets all of the following criteria:

21(B)(1)(a)(ii)(aa) It has less than fifty Medicare-licensed acute care beds.

21(B)(1)(a)(ii)(bb) It is located in a municipality with a population of less than ten thousand which has been classified as an area with a shortage of health manpower by the United States Health Service; and

21(B)(1)(b) property leased to such a nonprofit corporation or association for use solely as housing for homeless persons, as defined by regulation adopted by the tax commission or its successor provided that the term of such lease shall be for at least five years, that as a condition of entering into the lease the property be in compliance with all applicable health and sanitation codes for use as housing for homeless persons, that the lease shall provide that compensation to be paid the lessor shall not exceed one dollar per year, and that such contract of lease shall recite that the property shall be used exclusively for the purpose of housing the homeless, and further provided that at such time as the property is no longer used solely as housing for homeless persons, the property shall no longer be exempt from taxation;

21(B)(2) property of a bona fide labor organization representing its members or affiliates in collective bargaining efforts; and

21(B)(3) property of an organization such as a lodge or club organized for charitable and fraternal purposes and practicing the same, and property of a nonprofit corporation devoted to promoting trade, travel, and commerce, and also property of a trade, business, industry or professional society or

association, if that property is owned by a nonprofit corporation or association organized under the laws of this state for such purposes.

None of the property listed in Paragraph (B) shall be exempt if owned, operated, leased, or used for commercial purposes unrelated to the exempt purposes of the corporation or association.

Sec. 21(B), as reproduced below, amended by Act 48 (H.B. 46), Laws 2023, is effective August 1, 2023, and applicable to all tax years beginning on or after January 1, 2024. For provisions applicable to all tax years beginning before January 1, 2024, see above.

21(B)**21(B)(1)****21(B)(1)(a)**

21(B)(1)(a)(i) Property owned by a nonprofit corporation or association organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, or educational purposes, no part of the net earnings of which inure to the benefit of any private shareholder or member thereof and that is declared to be exempt from federal or state income tax; and

21(B)(1)(a)(ii) Medical equipment leased for a term exceeding five years to such a nonprofit corporation or association that owns or operates a small, rural hospital and that uses the equipment solely for health care purposes at the hospital, provided that the property shall be exempt only during the term of the lease to such corporation or association, and further provided that "small, rural hospital" shall mean a hospital that meets all of the following criteria:

21(B)(1)(a)(ii)(aa) It has less than fifty Medicare-licensed acute care beds.

21(B)(1)(a)(ii)(bb) It is located in a municipality with a population of less than ten thousand that has been classified as an area with a shortage of health manpower by the United States Health Service; and

21(B)(1)(b) Property leased to such a nonprofit corporation or association for use solely as housing for homeless persons, as defined by regulation adopted by the tax commission or its successor provided that the term of such lease shall be for at least five years, that as a condition of entering into the lease the property be in compliance with all applicable health and sanitation codes for use as housing for homeless persons, that the lease shall provide that compensation to be paid the lessor shall not exceed one dollar per year, and that such contract of lease shall recite that the property shall be used exclusively for the purpose of housing the homeless, and further provided that at such time as the property is no longer used solely as housing for homeless persons, the property shall no longer be exempt from taxation;

21(B)(2) Property of a bona fide labor organization representing its members or affiliates in collective bargaining efforts; and

21(B)(3) Property of an organization such as a lodge or club organized for charitable and fraternal purposes and practicing the same, and property of a nonprofit corporation devoted to promoting trade, travel, and commerce, and also property of a trade, business, industry or professional society or association, if that property is owned by a nonprofit corporation or association organized under the laws of this state for such purposes.

21(B)(4)

21(B)(4)(a) None of the property listed in this Paragraph shall be exempt if owned, operated, leased, or used for commercial purposes unrelated to the exempt purposes of the corporation or association.

21(B)(4)(b)

21(B)(4)(b)(i) None of the property listed in this Paragraph shall be exempt if the property is owned by a nonprofit corporation or association and the governing authority of the municipality or parish in which the property is located determines all of the following:

21(B)(4)(b)(i)(aa) The property is leased as housing, is in a state of disrepair, and manifests conditions which endanger the health or safety of the public.

21(B)(4)(b)(i)(bb) The owner of the property habitually neglects maintenance of the property as evidenced by three or more sustained code enforcement violations issued for the property in the prior twelve months for matters that endanger the health or safety of residents of the property or of persons in the area surrounding the property. For purposes of this Item, matters deemed to endanger health or safety include structural instability due to deterioration; injurious or toxic ventilation; contaminated or inoperable water supply; holes, breaks, rotting materials, or mold in walls; roof defects that admit rain; unsecured overhang extensions in danger of collapse; a hazardous electrical system; improper connection of fuel-burning appliances or equipment; an inactive or inoperable fire detection system; an unsecured or contaminated swimming pool; or any combination of these.

21(B)(4)(b)(ii) An ad valorem tax exemption denied or revoked pursuant to the provisions of Item (i) of this Subsubparagraph may be issued or reinstated if the governing authority of the municipality or parish in which the property is located determines that the conditions enumerated in Item (i) of this Subsubparagraph no longer exist.

21(C)

21(C)(1) Cash on hand or deposit;

21(C)(2) stocks and bonds, except bank stocks, the tax on which shall be paid by the banking institution;

21(C)(3) obligations secured by mortgage on property located in Louisiana and the notes or other evidence thereof;

21(C)(4) loans by life insurance companies to policyholders, if secured solely by their policies;

21(C)(5) the legal reserve of domestic life insurance companies;

21(C)(6) loans by a homestead or building and loan association to its members, if secured solely by stock of the association;

21(C)(7) debts due for merchandise or other articles of commerce or for services rendered;

21(C)(8) obligations of the state or its political subdivisions;

21(C)(9) personal property used in the home or on loan in a public place;

21(C)(10) irrevocably dedicated places of burial held by individuals for purposes of burial of themselves or members of their families;

21(C)(11) agricultural products while owned by the producer, agricultural machinery and other implements used exclusively for agricultural purposes, animals on the farm, and property belonging to an agricultural fair association;

21(C)(12) property used for cultural, Mardi Gras carnival, or civic activities and not operated for profit to the owners;

21(C)(13) rights-of-way granted to the State Department of Highways;

21(C)(14) boats using gasoline as motor fuel;

21(C)(15) commercial vessels used for gathering seafood for human consumption; and

21(C)(16) ships and oceangoing tugs, towboats, and barges engaged in international trade and domiciled in Louisiana ports. However, this exemption shall not apply to harbor, wharf, shed, and other port dues or to any vessel operated in the coastal trade of the states of the United States.

21(C)(17) Materials, boiler fuels, and energy sources used by public utilities to fuel the generation of electricity.

21(C)(18) All incorporeal movables of any kind or nature whatsoever, except public service properties, bank stocks, and credit assessments on premiums written in Louisiana by insurance companies and loan and finance companies. For purposes of this Section, incorporeal movables shall have the meaning set forth in the Louisiana Civil Code of 1870, as amended.

21(C)(19) All artwork including sculptures, glass works, paintings, drawings, signed and numbered posters, photographs, mixed media, collages, or any other item which would be considered as the material result of a creative endeavor which is listed as a consignment article by an art dealer.

21(D)

21(D)(1) Raw materials, goods, commodities, and articles imported into this state from outside the states of the United States:

21(D)(1)(a) so long as the imports remain on the public property of the port authority or docks of the common carrier where they first entered this state;

21(D)(1)(b) so long as the imports (other than minerals and ores of the same kind as any mined or produced in this state and manufactured articles) are held in this state in the original form in bales, sacks, barrels, boxes, cartons, containers, or other original packages, and raw materials held in bulk as all or a part of the new material inventory of manufacturers or processors, solely for manufacturing or processing; or

21(D)(1)(c) so long as the imports are held by an importer in any public or private storage in the original form in bales, sacks, barrels, boxes, cartons, containers, or other original packages and agricultural products in bulk. This exemption shall not apply to these imports when held by a retail merchant as part of his stock-in-trade for sale at retail.

Sec. 21(D)(2), as reproduced immediately below, is effective through November 30, 2019. For provisions effective December 1, 2019, see below.

21(D)(2) Raw materials, goods, commodities, and other articles being held on the public property of a port authority, on docks of any common carrier, or in a warehouse, grain elevator, dock, wharf, or public storage facility in this state for export to a point outside the states of the United States.

Sec. 21(D)(2), as reproduced below, amended by (H.B. 234), Laws 2019, is effective December 1, 2019. For provisions effective through November 30, 2019, see above.

21(D)(2) Raw materials, goods, commodities, and other articles being held on the public property of a port authority, on docks of any common carrier, or in a public or private warehouse, grain elevator, dock, wharf, or public storage facility in this state for export to a point outside the states of the United States. For purposes of this Paragraph, "being held" shall include raw materials, goods, commodities and other articles stored in Louisiana for maintenance with a destination to the Outer Continental Shelf.

Sec. 21(D)(3), as reproduced immediately below, is effective through November 30, 2019. For provisions effective December 1, 2019, see below.

21(D)(3) Goods, commodities, and personal property in public or private storage while in transit through this state which are moving in interstate commerce through or over the territory of the state or which are in public or private storage within Louisiana, having been shipped from outside Louisiana for storage in transit to a final destination outside Louisiana, whether such destination was specified when transportation began or afterward.

Sec. 21(D)(3), as reproduced below, amended by (H.B. 234), Laws 2019, is effective December 1, 2019. For provisions effective through November 30, 2019, see above.

21(D)(3) Goods, commodities, and personal property in public or private storage while in transit through this state which are moving in interstate commerce through or over the territory of the state or which are in public or private storage within Louisiana, having been shipped from outside Louisiana for storage in transit to a final destination outside Louisiana, whether such destination was specified when transportation began or afterward. For purposes of this Paragraph, "storage while in transit" shall include goods, commodities and personal property stored in Louisiana for maintenance with a destination to the Outer Continental Shelf.

Property described in Paragraph (D), whether or not entitled to exemption, shall be reported to the proper taxing authority on the forms required by law.

21(E) Motor vehicles used on the public highways of this state, from state, parish, municipal, and special ad valorem taxes.

21(F) Notwithstanding any contrary provision of this Section, the State Board of Commerce and Industry or its successor, with the approval of the governor, may enter into contracts for the exemption from ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment, on such terms and conditions as the board, with the approval of the governor, deems in the best interest of the state.

The exemption shall be for an initial term of no more than five calendar years, and may be renewed for an additional five years. All property exempted shall be listed on the assessment rolls and submitted to the Louisiana Tax Commission or its successor, but no taxes shall be collected thereon during the period of exemption.

The terms "manufacturing establishment" and "addition" as used herein mean a new plant or establishment or an addition or additions to any existing plant or establishment which engages in the business of working raw materials into wares suitable for use or which gives new shapes, qualities or combinations to matter which already has gone through some artificial process.

21(G) Coal or lignite stockpiled in Louisiana for use in Louisiana for industrial or manufacturing purposes or for boiler fuel, gasification, feedstock, or process purposes.

21(H) Notwithstanding any contrary provision of this constitution, the State Board of Commerce and Industry or its successor, with the approval of the governor and the local governing authority and in accordance with procedures and conditions provided by law, may enter into contracts granting to a property owner, who proposes the expansion, restoration, improvement, or development of an existing structure or structures in a downtown, historic, or economic development district established by a local governing authority or in accordance with law, the right for an initial term of five years after completion of the work to pay ad valorem taxes based upon the assessed valuation of the property for the year prior to the commencement of the expansion, restoration, improvement, or development. Contracts may be renewed, subject to the same conditions, for an additional five years extending such right for a total of ten years from completion of the work.

21(I)

21(I)(1) Notwithstanding any contrary provision of this Section, the authority or district charged with economic development of each parish is hereby authorized to enter into contracts for the exemption from parish, municipal, and special ad valorem taxes of goods held in inventory by distribution centers. In the absence of the existence of an economic development authority or district, the parish governing authority is authorized to grant contracts of exemption as are provided for in this Paragraph.

21(I)(2) The contract for exemption shall be on such terms and to the extent, up to and including the full assessed valuation of the goods held in inventory, as the economic development authority or district deems in the best interest of the parish. However, prior to entering into each individual contract, the economic development authority or district must request and receive written approval of the contract, including its terms and an estimated fiscal impact, from each affected tax recipient body in the parish, as evidenced by a favorable vote of a majority of the members of the governing authority of the tax recipient body. Failure to receive all required approvals from the tax recipient bodies before entering into a contract shall render the contract null and void and of no effect.

21(I)(3) The term "distribution center" as used herein means an establishment engaged in the sale of products for resale or further processing for resale. The term "goods held in inventory" as used herein means goods or products which have been given new shapes, qualities, or combinations through some artificial process and does not include raw materials such as natural gas, crude oil, sulphur, or timber or goods or products held for sale to consumers.

21(J)

21(J)(1) Drilling rigs used exclusively for the exploration and development of minerals outside the territorial limits of the state in Outer Continental Shelf waters which are within the state for the purpose of being stored or stacked for use outside the territorial limits of the state, or for the purpose of being converted, renovated, or repaired, and any property in the state for the purpose of being incorporated in, or to be used in the operation of said drilling rigs.

21(J)(2) The exemption provided in this Paragraph shall be applicable in any parish in which the exemption has been approved by a majority of the electors of the parish voting thereon at an election called for that purpose.

Sec. 21(K), as reproduced immediately below, is effective through July 31, 2022. For provisions effective August 1, 2022, see below.

21(K)

21(K)(1) On and after January 1, 2015, in addition to the homestead exemption authorized under the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next seven thousand five hundred dollars of

the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Paragraph has an assessed value in excess of fifteen thousand dollars, ad valorem property taxes shall apply to the assessment in excess of fifteen thousand dollars.

21(K)(2) Notwithstanding any provision of this constitution to the contrary, the property assessment of a property for which this exemption has been claimed, to the extent of seven thousand five hundred dollars, shall not be treated as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes under Article VII, Section 23(B) of this Constitution. The decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to the provisions of Article VII, Section 23(B) of this constitution.

21(K)(3)

21(K)(3)(a) The exemption provided for in this Paragraph shall extend and apply in a parish only if it is established through an election that shall be called by either an ordinance or a resolution from the parish governing authority. The proposition shall state that the exemption shall extend and apply in the parish and become effective only after the question of its adoption has been approved by a majority of the registered voters of the parish voting in an election held for that purpose.

21(K)(3)(b) If a parish held an election as provided by this Subparagraph and the electors approved the exemption prior to November 4, 2014, the parish may implement the exemption as amended by the statewide electors on November 4, 2014, without holding an additional election.

21(K)(4) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.

Sec. 21(K), as reproduced below, amended by Act 172 (H.B. 599), Laws 2022, is effective August 1, 2022. For provisions effective through July 31, 2022, see above.

21(K)

21(K)(1)

21(K)(1)(a) In addition to the homestead exemption authorized pursuant to the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs, shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of ten thousand dollars, ad valorem property taxes shall apply to the assessment in excess of ten thousand dollars.

21(K)(1)(b) In addition to the homestead exemption authorized pursuant to the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next four thousand five hundred dollars of the assessed valuation of property owned and occupied by a veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department of Veterans Affairs, shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of twelve thousand dollars, ad valorem property taxes shall apply to the assessment in excess of twelve thousand dollars.

21(K)(1)(c) In addition to the homestead exemption authorized pursuant to the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the remaining assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran.

21(K)(2) Notwithstanding any provision of this constitution to the contrary, the property assessment of a property for which an exemption established pursuant to this Paragraph has been claimed, to the extent of the applicable exemption, shall not be treated as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes pursuant to Article VII, Section 23(B) of this constitution. The decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to the provisions of Article VII, Section 23(B) of this constitution.

21(K)(3) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.

21(L)

21(L)(1) Except as otherwise provided herein, property owned or leased by, and used by, a targeted non-manufacturing business in the operation of its facility, including buildings, improvements, equipment, and other property necessary or beneficial to such operation, according to a program and pursuant to contracts of exemption which contain such terms and conditions which shall be provided by law. Land underlying the facility and other property pertaining to the facility on which ad valorem taxes have previously been paid, inventories, consumables, and property eligible for the manufacturing exemption provided by Paragraph (F) of this Section, shall not be exempt under this Paragraph.

21(L)(2) Ad valorem taxes shall apply to the assessed valuation of the first ten million dollars or ten percent of fair market value, whichever is greater, and this amount of property shall not be exempt under this Paragraph.

21(L)(3) A targeted non-manufacturing business means at least fifty percent of such business' total annual sales from a site or sites in the state is to out-of-state customers or buyers, or to in-state customers

or buyers but the product or service is resold by the purchaser to an out-of-state customer or buyer for ultimate use, or to the federal government, or any combination thereof. The legislature may provide by law for the inclusion of sales by affiliates when appropriate in making this fifty percent determination.

21(L)(4) A contract for the exemption shall be available only in parishes which have agreed to participate, in the manner provided by the legislature by law.

21(M) There is hereby established an exemption from ad valorem tax for the total assessed value of the homestead of the unmarried surviving spouse of a person who died under the conditions enumerated in Subsubparagraph (1)(a) or (b) of this Paragraph, and if the conditions established in Subsubparagraph (1)(c) of this Paragraph are met.

21(M)(1)

21(M)(1)(a) For ad valorem taxes due in 2017 and thereafter, the exemption shall apply beginning in the tax year in which any of the following persons died or 2017, whichever is later:

21(M)(1)(a)(i) A member of the armed forces of the United States or the Louisiana National Guard who died while on active duty.

21(M)(1)(a)(ii) A state police officer who died while on duty.

21(M)(1)(a)(iii) A law enforcement or fire protection officer who qualified for the salary supplement authorized in Section 10(D)(3) of this Article who died while on duty.

21(M)(1)(b) For ad valorem taxes due in 2018 and thereafter, the exemption shall apply beginning in the tax year in which any of the following persons died or 2018, whichever is later:

21(M)(1)(a)(i) An emergency medical responder, technician, or paramedic, as such terms may be defined by law, who died while performing the duties of their employment.

21(M)(1)(a)(ii) A volunteer firefighter, verified by the Office of the State Fire Marshal to have died while performing firefighting duties.

21(M)(1)(a)(iii) A law enforcement or fire protection officer who died while on duty and who would have qualified for the salary supplement authorized in Section 10(D)(3) of this Article if he had completed the first year of his employment before his death.

21(M)(1)(c)

21(M)(1)(a)(i) The property is eligible for the homestead exemption and the property was the residence of a person listed within Subsubparagraph (a) or (b) of this Subparagraph at the time of that person's death.

21(M)(1)(a)(ii) The surviving spouse has not remarried.

21(M)(1)(a)(iii) The surviving spouse annually provides evidence of their eligibility for the exemption in accordance with the requirements of Subparagraph (2) of this Paragraph.

21(M)(2) Each assessor shall establish a procedure whereby a person may annually apply for the exemption. Eligibility for the exemption shall be established by the production of documents and certification of information by the surviving spouse to the assessor as follows:

21(M)(2)(a) In an initial application for the exemption, the surviving spouse shall produce documentation issued by their deceased spouse's employer evidencing the death.

21(M)(2)(b) For purposes of the continuation of an existing exemption, the surviving spouse shall annually provide a sworn statement to the assessor attesting to the fact that the surviving spouse has not remarried.

21(M)(3) Once an unmarried surviving spouse has qualified for and taken the exemption, if the surviving spouse then acquires a different property which qualifies for the homestead exemption, the surviving spouse shall be entitled to an exemption on that subsequent homestead, the exemption being limited in value to the amount of the exemption claimed on the prior homestead in the last year for which the exemption was claimed. The assessor may require the submission of certain information concerning the amount of the exemption on the prior homestead for purposes of determining the extent of the exemption available for the subsequent homestead.

Sec. 21(M)(4), as reproduced below, added by (S.B. 163), Laws 2018, is effective August 1, 2018.

21(M)(4) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.

21(N)

21(N)(1) All property delivered to a construction project site for the purpose of incorporating the property into any tract of land, building, or other construction as a component part, including the type of property that may be deemed to be a component part once placed on an immovable for its service and improvement pursuant to the provisions of the Louisiana Civil Code of 1870, as amended. The exemption provided for in this Paragraph shall be applicable until the construction project for which the property has been delivered is complete. A construction project shall be deemed complete when construction is finished to the extent that the project can be used or occupied for its intended purpose. A construction project shall not be deemed complete during its inspection, testing, or commissioning stages, as defined by reasonable industry standards.

21(N)(2) Notwithstanding the provisions of Subparagraph (1) of this Paragraph, this exemption shall not apply to any of the following:

21(N)(2)(a) Any portion of a construction project that is complete, available for its intended use, or operational on the date that property is assessed.

21(N)(2)(b) For projects constructed in two or more distinct phases, any phase of the construction project that is complete, available for its intended use, or operational on the date the property is assessed.

21(N)(2)(c) Any public service property, unless the public service property is otherwise eligible for an exemption provided by any other provision of this constitution.

There are two versions of Sec. 21(O). The first version, as reproduced immediately below, added by (S.B. 79), Laws 2019, effective August 1, 2019. For an alternate version, see below.

21(O)

21(O)(1) Notwithstanding any provision in this constitution to the contrary, and in accordance with procedures and conditions provided by law, the City of New Orleans may exempt properties comprised of no more than fifteen residential units located within Orleans Parish from ad valorem taxes for the purpose of promoting and encouraging affordable housing. The exemption may provide an exemption from ad valorem tax for the total assessed value of the property, or a portion thereof, or may grant the right to pay ad valorem taxes based upon the assessed valuation of the property for the year prior to the

commencement of the exemption. Properties used as rentals for periods of less than thirty days shall not be eligible for any ad valorem tax exemption pursuant to this Paragraph.

21(O)(2) Notwithstanding any provision of this constitution to the contrary, any decrease in the total amount of ad valorem tax collected by the taxing authority as a result of an ad valorem tax exemption granted pursuant to this Paragraph shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of an exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to the provisions of Article VII, Section 23(B) of this constitution.

There are two versions of Sec. 21(O). The second version, as reproduced below, separately added by Act 179 (S.B. 127), Laws 2023, effective August 1, 2023. For an alternate version, see above.

21(O)

21(O)(1) In addition to the homestead exemption authorized pursuant to the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, a parish governing authority may approve an ad valorem tax exemption of up to two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a qualified first responder.

21(O)(2) For the purposes of this Paragraph, "first responder" shall mean a volunteer firefighter who has completed within the tax year no fewer than twenty-four hours of firefighter continuing education and is an active member of the Louisiana State Firemen's Association or is on the departmental personnel roster of the Volunteer Firefighter Insurance Program of the office of state fire marshal. For the purposes of this Paragraph, "first responder" shall also mean a full-time public employee whose duties include responding rapidly to an emergency and who resides in the same parish in which their employer is located. The term includes the following:

21(O)(2)(a) Peace officer, which means any sheriff, police officer, or other person deputized by proper authority to serve as a peace officer.

21(O)(2)(b) Fire protection personnel.

21(O)(2)(c) An individual certified as emergency medical services personnel.

21(O)(2)(d) An emergency response operator or emergency services dispatcher who provides communication support services for an agency by responding to requests for assistance in emergencies.

21(O)(3) The exemption provided for in this Paragraph shall only apply in a parish if it is approved by the parish governing authority.

21(O)(4) Each tax assessor shall establish a procedure whereby a person may annually apply for the exemption which shall include the production of documents by the first responder. In the application for the exemption, the first responder shall produce documentation issued by his employer evidencing employment for the taxable period for which the exemption is being requested.

21(O)(5) Notwithstanding any provision of this constitution to the contrary, any decrease in the total amount of ad valorem tax collected by the taxing authority as a result of an ad valorem tax exemption granted pursuant to this Paragraph shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal

and valuation or millage adjustment. Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.

(As amended by Act 47, Laws 1996; Act 1297 (H.B. 425), Laws 2003, effective January 1, 2004; Act 512 (H.B. 187), Laws 2005, approved November 7, 2006, effective December 11, 2006; Acts 509 (S.B. 200) and 510 (S.B. 32), Laws 2005, both approved November 7, 2006 and both effective January 1, 2007; [Act 1049 \(H.B. 246\)](#), Laws 2010, approved November 2, 2010, effective January 1, 2011; [Act 875 \(S.B. 337\)](#), Laws 2012, effective January 1, 2013, and applicable to exemptions adopted in parishes before and after January 1, 2013; [Act 871 \(H.B. 674\)](#), Laws 2012, effective January 1, 2013; Act 875, Laws 2012, effective December 10, 2012; Act 433, Laws 2013, effective December 9, 2014; [Act 470 \(H.B. 360\)](#), Laws 2015, effective November 25, 2015; [Act 678 \(H.B. 505\)](#), Laws 2016, effective December 1, 2016; [Act 427 \(H.B. 145\)](#), Laws 2017, effective January 1, 2018; [Act 428 \(H.B. 140\)](#), Laws 2017, effective November 16, 2017; [\(S.B. 163\)](#), Laws 2018, effective August 1, 2018; [\(H.B. 234\)](#), Laws 2019, effective December 1, 2019; [\(S.B. 79\)](#), Laws 2019, effective August 1, 2019; [Act 172 \(H.B. 599\)](#), Laws 2022, effective August 1, 2022; [Act 48 \(H.B. 46\)](#), Laws 2023, effective August 1, 2023, and applicable to all tax years beginning on or after January 1, 2024; [Act 179 \(S.B. 127\)](#), Laws 2023, effective August 1, 2023.)

Laws

Sec. 47:1519, Louisiana, Payment of taxes by electronic funds transfer; credit or debit cards; other**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 18 ADMINISTRATIVE PROVISIONS, Part I General Powers and Duties of Collector**

47:1519.A. In payment of all taxes, penalties, interest, fees, and payments due under any state law for which the authority to collect has been delegated to the secretary of the Department of Revenue, the secretary will accept cash, a bank draft, cashier's check, teller's check, certified check, personal check, money order, electronic funds transfer, or credit or debit card from a nationally recognized institution. At the time of payment, the service fee for the use of a credit or debit card shall be charged to the taxpayer and shall be collectible as part of his liability, but the charge shall not exceed the fee charged by the credit card issuer, including any discount rate.

47:1519.B.

47:1519.B.(1) For taxable periods beginning on or after January 1, 2008, the secretary of the Department of Revenue may require payments by electronic funds transfer.

47:1519.B.(2) When a payment is required to be made within a prescribed period or by a prescribed due date and the payment is delivered by electronic means after the period or due date, for the purpose of imposing late payment penalties, the payment date is the date of the transaction's confirmation time and date stamp. However, if the payment is not timely paid, the date of receipt by the secretary shall govern for purposes of determining the amount of any late payment penalties. A separate transfer shall be made for each return.

47:1519.B.(3) In lieu of electronic funds transfer, full payment may be made in investible funds delivered in person or by courier to the department on or before the close of business on the date required by law to be paid.

47:1519.B.(4) If any taxpayer fails to comply with the electronic funds transfer requirements, the tax payment will be considered delinquent and will be subject to penalties and interest as provided under [R.S. 47:1601](#) through 1602.

47:1519.B.(5) Notwithstanding any provisions of law to the contrary, the provisions of this Section shall not apply to individual income tax returns.

47:1519.C. The secretary shall promulgate such rules and regulations as are necessary to implement this Section under the Administrative Procedure Act. These rules and regulations will address, at a minimum, the responsibility of the department to notify taxpayers and others responsible for making payments under this Section, the identification of taxes of which payment is required under this Section, the procedures for making payments, payment alternatives, and proof of timely payment.

47:1519.D. In cases where the taxpayer can prove the payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from paying by electronic funds transfer.

(As enacted by Act 172, Laws 1992; as amended by Acts 658 and 793, Laws 1997; Act 204 (S.B. 262), Laws 1999; [Act 112 \(H.B. 1036\)](#), [Laws 2003](#), effective for taxable periods beginning on or after January 1, 2004; [Act 150 \(H.B. 333\)](#), Laws 2017, effective June 12, 2017.)

Laws

Sec. 47:723, Louisiana, Payment of tax**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes**

47:723.A. The tax levied in this Part shall be due and payable immediately upon the producing, refining, manufacturing, blending, or compounding of any gasoline or motor fuel for sale, use, or consumption within the state, or immediately upon the bringing of gasoline or motor fuel into the state of Louisiana for sale, use, or consumption therein, provided that dealers who have furnished bond as required in this Part, and whose bonds have been accepted, shall be required to pay the tax at the time of making reports to the secretary, as required in this Part.

47:723.B. Dealers, except those as defined in R.S. 47:712(5) and 721(B), shall have the option to pay the taxes on the gasoline or motor fuel manufactured within the state or imported into the state during the calendar monthly period, or on the gasoline or motor fuel actually sold, used or consumed during the monthly period.

47:723.C. As to dealers electing to pay the taxes under the first option in Subsection B, no monthly inventory accounting will be required, no credit or deduction will be allowed for stock losses except those occurring under the provision of R.S. 47:720 of this Part, and the taxes may be paid on the gross receipts adjusted to sixty degrees Fahrenheit. However, jobbers as defined in R.S. 47:721(B) and 712(5) of this Part must pay the taxes paid directly to the secretary on the same temperature basis at which the tax under R.S. 47:711 is billed to them by the bonded manufacturer.

47:723.D. Dealers who elect to pay the taxes on the gasoline or motor fuel actually sold, used or consumed in the state during the calendar monthly period, must submit reports including an actual inventory accounting, and the taxes as levied under R.S. 47:711 must be paid on the same temperature basis at which the gasoline or motor fuel is sold and billed to the purchaser or consumer. In no instance, including at the service station level, shall the taxes be collected on gross or measured gallons and remitted on net of sixty degrees Fahrenheit temperature adjusted gallons. Stock transfers by the dealer from refinery or terminal storage to other storage locations shall not constitute a sale unless there is a bona fide change in ownership. Loaned or exchanged gasoline or motor fuel between dealers within Louisiana shall be deemed taxable unless placed in the custody of a common carrier or pipeline for subsequent exportation.

47:723.E. In all cases the tax report shall become delinquent unless filed within twenty days after the expiration of the last preceding calendar month. Payment of the taxes shall be made by remitting the funds to the secretary of revenue and taxation by bank draft, post office or express money order, certified check or cash.

(As amended by Act 609, Laws 1976; Act 11, Laws 1984, 1st Sp. Sess., effective July 1, 1984.)

Laws

Sec. 47:1580, Louisiana, Suspension and interruption of prescription**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 18 ADMINISTRATIVE PROVISIONS, Part III Assessment and Collection Procedures**

47:1580.A. The prescription running against any state tax, license, excise, interest, penalty, or other charge shall be suspended by any of the following:

47:1580.A.(1) The secretary's action in assessing any such amounts in the manner provided by law.

47:1580.A.(2) The filing of a summary proceeding in court.

47:1580.A.(3) The filing of any pleading, either by the secretary or by a taxpayer, with the Board of Tax Appeals or any state or federal court.

47:1580.A.(4) The filing of a false or fraudulent return, as defined in R.S. 47:1605(B)(2), provided that suspended prescription shall begin to run again upon notice to the secretary of the filing of the false or fraudulent return or upon the subsequent filing of a return which is not false or fraudulent.

47:1580.B. The running of such prescription shall also be suspended prior to the lapse of the prescriptive period set out in the Constitution of Louisiana as hereinafter provided:

47:1580.B.(1) For any period by means of a written agreement between the taxpayer and the secretary of the Department of Revenue; or

47:1580.B.(2) With respect to income tax, for any period by means of a written agreement entered into between a taxpayer and the United States Internal Revenue Service suspending the prescription of federal income tax; or

47:1580.B.(3) With respect to income tax, for any period from the time of the commencement of an audit or examination of a taxpayer by the United States Internal Revenue Service, or during the period that assessment of tax remains open pursuant to the provisions of 26 U.S.C. 6501(e) resulting in an adjustment to the taxpayer's United States income tax, until one year from the time the secretary of the Department of Revenue is notified by the taxpayer or the federal government of an agreed change to the taxpayer's United States income tax return.

47:1580.B.(4) With respect to bankruptcy, for any period from the time the taxpayer files for bankruptcy until six months after the bankruptcy case is closed.

47:1580.B.(5)

47:1580.B.(5)(a) By the filing of a claim for refund for the period for which a refund is requested, which shall suspend prescription for the same period in order for the secretary to determine whether the taxpayer owes any other liability under the provisions of [R.S. 47:1622](#).

47:1580.B.(5)(b) The collector may not assert a collection remedy against a taxpayer for a tax that would have been prescribed but for this Paragraph except through a defense, answer, or reconventional demand in offset of an action concerning the claim for refund.

47:1580.B.(5)(c) The provisions of Subparagraph (a) of this Paragraph governing the suspension of prescription shall not apply in the following circumstances:

47:1580.B.(5)(c)(i) The claim for refund referenced in this Paragraph has been granted.

47:1580.B.(5)(c)(ii) The claim for refund referenced in this Paragraph is denied and the refund denial is final and nonappealable.

47:1580.B.(5)(c)(iii) A judgment of the Board of Tax Appeals concerning the refund referenced in this Paragraph has become final.

47:1580.C.

47:1580.C.(1) The failure to file any return required to be filed by this Subtitle shall interrupt the running of prescription, and prescription shall not commence to run again until the subsequent filing of such return. Once prescription commences to run, the tax, license, excise, interest, penalty, or other charge which is reported on such return shall prescribe in three years after the thirty-first day of December of the year of the filing of the return. However, if a taxpayer who does not file a tax return required to be filed by this Subtitle later becomes responsible for the filing of such a return due to a final court decision rendering a transaction or other activity as taxable, and the laws, regulation, or jurisprudence of this state previously classified that transaction, or other activity as nontaxable, this provision shall not apply and prescription shall run as if the taxpayer had timely filed the return.

47:1580.C.(2) The interruption of the running of prescription due to the failure to file a return reporting a state tax shall not apply to any state tax periods for which the secretary and the taxpayer have entered into a valid and enforceable voluntary disclosure agreement.

47:1580.C.(3) The provisions of this Subsection shall apply to use tax returns only when the amount due exceeds five hundred dollars for the tax levied.

(As amended by Act 167, Laws 1958; Act 396, Laws 1983; Act 761, Laws 1985; Act 957, Act 1348, Laws 1997; Act 1167 (H.B. 1103), Laws 2001, effective June 29, 2001; [Act 103 \(S.B. 659\)](#), Laws 2001, effective July 1, 2001; [Act 210 \(H.B. 338\)](#), Laws 2015, effective June 23, 2015; [Act 367 \(S.B. 198\)](#), Laws 2019, effective June 18, 2019.)

Laws

Sec. 47:1601, Louisiana, Interest on unpaid taxes**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 18 ADMINISTRATIVE PROVISIONS, Part IV Interest and Penalties****47:1601.A.**

47:1601.A.(1) When any taxpayer fails to pay a tax, or any portion thereof, on or before the day where it is required to be paid under the provisions of this Subtitle, interest shall be added to the amount of tax due and such interest shall be computed from the statutory payment date of the tax until the tax is paid. The rate of interest shall be as provided for in Paragraph (A) (2) of this Subsection. However, in the case of a waiver of restrictions and delays as provided for in R.S. 47:1565.1, if the taxpayer pays the tax due within ten days after the notice of assessment is mailed to him, the interest shall be computed to the thirtieth day after the filing of such waiver or to the date the deficiency is paid, whichever is earlier. The interest provided for herein shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced in a separate action or in the same action for collection of the tax and, unless otherwise provided for in this Title, shall not be waived or remitted.

47:1601.A.(2)

47:1601.A.(2)(a) With respect to tax obligations interest shall be determined as follows:

47:1601.A.(2)(a)(i) Prior to January 1, 2006, interest shall accrue at the rate of one and one-quarter percent per month and for any fraction of a month.

47:1601.A.(2)(a)(ii) Effective January 1, 2006, interest shall accrue at an annual rate of six percentage points above the rate provided for in R.S. 9:3500(B)(1).

47:1601.A.(2)(a)(iii) Effective January 1, 2007, interest shall accrue at an annual rate of five percentage points above the rate provided for in R.S. 9:3500(B)(1).

47:1601.A.(2)(a)(iv) Effective January 1, 2008, interest shall accrue at an annual rate of four percentage points above the rate provided for in R.S. 9:3500(B)(1).

47:1601.A.(2)(a)(v) Effective January 1, 2009, interest shall accrue at an annual rate of three percentage points above the rate provided for in R.S. 9:3500(B)(1).

47:1601.A.(2)(b) In no event shall the interest rate provided for in Subparagraph (a) of this Paragraph exceed one and one-quarter percent per month and for any fraction of a month.

47:1601.A.(2)(c) Abatement of interest attributable to unreasonable errors and delays by the department. In the case of any assessment of interest attributable in whole or in part to any unreasonable error or delay by the secretary or her designee (acting in an official capacity) in performing a ministerial or managerial act, the secretary may abate all or any part of such interest for any period. For purposes of the preceding sentence, an error or delay shall be taken into account only if no significant aspect of such error or delay can be attributed to the taxpayer involved and after the department has contacted the taxpayer in writing with respect to such deficiency or payment.

47:1601.A.(2)(d) In order to promote the effective administration of the tax laws of this state, the secretary may provide by rules and regulations promulgated pursuant to the Administrative Procedure Act for the compromise of the amount of interest to be added to the amount of the tax due as computed pursuant to this Section. A complete record of all such compromises shall be kept by the secretary,

shall be open to public inspection and, notwithstanding the provisions of R.S. 47:1508 and 1508.1, shall be published in the department's annual report.

47:1601.A.(2)(e) Waiver of interest when a managed audit is performed as agreed to by the secretary and the taxpayer. The secretary may waive all or a part of the interest that would otherwise accrue on any amount identified to be due in a managed audit performed under the provisions of R.S. 47:1541(D).

47:1601.A.(3) Computation of interest on notices of tax due. When a notice is issued for unpaid taxes, the interest computation date on the notice shall be fifteen days after the issue date of the notice.

47:1601.A.(3)(a) If payment is received on or before the fifteenth day after the issue date, no refund of interest shall be issued.

47:1601.A.(3)(b) If payment is received after the fifteenth day but on or before the thirtieth day, no additional interest will be assessed.

47:1601.A.(3)(c) If payment is not received on or before the thirtieth day following the issue of the notice, the provisions of this Paragraph shall not apply to the notice and interest will continue to accrue as provided in Paragraph (A)(1) or (2) of this Section.

47:1601.B. Notwithstanding any provision of this Section or of any other Section of this Subtitle, the interest on any amount of tax outstanding on a specific date shall be computed at the rate applicable on such date.

47:1601.C. Interest at the rate established by R.S. 47:1624 shall be paid by a corporation on any underpayment of tax determined in accordance with R.S. 47:287.445.

47:1601.D.

47:1601.D.(1) When an individual income taxpayer files a tax return as required by Chapter 1 of this Subtitle on or before the tax return's due date, including extensions, and the secretary does not notify the taxpayer of any additional amounts owed within eighteen months of the tax return's due date, without regard to extensions, or date of filing, whichever is later, the interest imposition shall be suspended for the period beginning eighteen months after the tax return's due date, without regard to extensions, or date of filing, whichever is later, and shall not begin again until twenty-one days after the date of the secretary's notice to the taxpayer of any additional amounts due.

47:1601.D.(2) The suspension of interest shall not apply if the tax return was not filed by the due date, including extensions, or in any case for which fraud or criminal penalties are assessed.

47:1601.D.(3) The suspension of interest shall not apply when a taxpayer whose federal income tax return has been adjusted fails to furnish a statement to the secretary disclosing the nature and amounts of such adjustments within the prescribed period of time pursuant to R.S. 47:103(C). If the taxpayer timely furnishes such a statement and the taxpayer did not receive notice of additional amounts owed to the Internal Revenue Service within eighteen months of the tax return's due date, without regard to extensions, or date of filing, whichever is later, the provisions of Paragraph (1) of this Subsection shall apply.

(As enacted by Act 205 (S.B. 264), Laws 1999; as amended by Act 788 (S.B. 1086), Laws 2001, effective January 1, 2006; Act 454 (H.B. 721), Laws 2005, effective August 15, 2005; Act 180 (H.B. 449), Laws 2006, effective July 1, 2006; [Act 171 \(H.B. 209\)](#), Laws 2011, effective June 24, 2011.)

Laws

Sec. 47:2, Louisiana, General definitions**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE I
PRELIMINARY AND GENERAL PROVISIONS, CHAPTER 1 GENERAL PROVISIONS**

For the purposes of this Title, unless the context clearly otherwise requires or unless otherwise defined in specific portions of this Title, the following words and phrases shall have the respective meanings ascribed to them in this Section:

47:2(1) "Oath" includes affirmation.

47:2(2) "Person" includes any natural person, firm, partnership, association, corporation, company, syndicate, estate, trust, business trust, or organization of any kind.

47:2(3) "Signature" or "subscription" includes a mark in the case of a person who cannot sign his name, provided the mark is made in the presence of two subscribing witnesses.

47:2(4) "Taxpayer" means any person liable to pay a tax or file a return under any provision in which the word "taxpayer" appears, regardless of whether such person has paid any tax or filed the required return.

47:2(5) "Finally resolved and settled in accordance with law" as this phrase was used in Article XIX, Section 19, of the Louisiana Constitution of 1921 and as this phrase is used in Article XIV, Section 11 of the Louisiana Constitution of 1974, entitled "Prescription; Tidelands Taxes", means the day on which all litigation between the United States and the state of Louisiana described by the United States Supreme Court as, "United States versus Louisiana, Number 9 Original," concerning all areas in dispute has been finally resolved and settled in accordance with law, and does not refer to any partial or piecemeal resolution or settlement between the United States and the state of Louisiana.

When used in Chapter 17 or 18 of Sub-title II of this Title, "taxpayer" means any person liable to pay a tax or file a return under any provisions of Sub-title II of this Title, regardless of whether such person has paid any tax or filed the required return.

(As amended by Act 383, Laws 1975, effective September 12, 1975.)

Laws

Sec. 47:1520, Louisiana, Electronically filed returns; signatures**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 18 ADMINISTRATIVE PROVISIONS, Part I General Powers and Duties of Collector****47:1520.A.**

47:1520.A.(1) The secretary may require electronic filing of tax returns or reports under any of the following circumstances:

47:1520.A.(1)(a) The taxpayer is required to pay electronically.

47:1520.A.(1)(b) Persons severing oil or gas from the soil or water of the state that are required to file reports under R.S. 47:635(A)(2) or 640(A)(2).

47:1520.A.(1)(c) Individual income tax returns prepared by a tax preparer that prepares and files more than one hundred state individual income tax returns during any calendar year.

47:1520.A.(1)(d) The report is required for dedicated fund distribution.

47:1520.A.(1)(e) A professional athletic team or professional athlete is required to file with the Department of Revenue for the administration of the Sports Facility Assistance Fund.

47:1520.A.(1)(f) The taxpayer is required to file the same or a substantially similar return or report with the Internal Revenue Service for the same tax period.

47:1520.A.(1)(g) The person is required to file a report pursuant to R.S. 47:843 et seq.

47:1520.A.(2) With respect to all other tax returns or reports other than individual income tax returns or reports, the secretary may require electronic filing of any tax return or report.

47:1520.A.(3) The electronic filing requirement shall be implemented by administrative rule adopted and promulgated with legislative oversight in accordance with the Administrative Procedure Act, R.S. 49:950 et seq.

47:1520.B. Failure to comply with the electronic filing requirements will result in the assessment of a penalty of one hundred dollars or five percent of the tax, whichever is greater. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty. However, in any case where the penalty exceeds twenty-five thousand dollars, such penalty waiver shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. This provision shall not apply to any penalty the secretary remits or waives in accordance with rules and regulations promulgated pursuant to the Administrative Procedure Act regarding the remittance or waiver of penalties under the department's voluntary disclosure program.

47:1520.C. The secretary may prescribe alternative methods for signing, subscribing, or verifying a return, statement, or other document filed by electronic means that shall have the same validity and consequence as the actual signature and/or written declaration for such a return, report, statement, or other document.

47:1520.D. In cases where the taxpayer can prove the electronic filing of a tax return or report would create an undue hardship, the secretary may exempt the taxpayer from filing the return or report electronically.

(As enacted by Act 167, Laws 1995; as amended by [Act 70 \(H.B. 988\)](#), [Laws 2001](#), effective May 24, 2001; [Act 446 \(H.B. 672\)](#), [Laws 2005](#), effective for tax periods beginning on or after October 1, 2005; Act 452 (S.B. 190), Laws 2006, effective June 15, 2006; [Act 503 \(S.B. 525\)](#), Laws 2010, effective December 31, 2009; [Act 960 \(S.B. 405\)](#), Laws 2010, effective July 6, 2010; Act 221 (H.B. 641), Laws 2013; [Act 150 \(H.B. 333\)](#), Laws 2017, effective June 12, 2017.)

Laws

Sec. 33:2933, Louisiana, Payments by approved credit and debit cards; authorizations; contracts; fees**LOUISIANA REVISED STATUTES OF 1950, TITLE 33 MUNICIPALITIES AND PARISHES, CHAPTER 6 TAXATION AND FISCAL AFFAIRS, Part III Deposit and Expenditure of Funds**

33:2933.A. As used in this Section:

33:2933.A.(1) "Local charges" means taxes, fees, charges, licenses, service fees or charges, fines, penalties, interest, sanctions, stamps, surcharges, assessments, obligations, and any other similar charges or obligations owed the local entity, or any department, agency, board, commission, or other entity thereof.

33:2933.A.(2) "Local entity" means any parish, municipality, or other political subdivision of the state created by law. The term also means clerks of court, sheriffs, district attorneys, and assessors.

33:2933.A.(3) "Third party solution" means a company that provides a software application, a gateway, or both, to capture credit card and other forms of electronic payments for processing by a merchant services acquirer.

33:2933.B. A local entity may accept payment of any local charge, it or any department, agency, board, commission, or other entity thereof, is authorized to collect by credit card, debit card, or similar payment device approved by the local entity. When accepting cards or devices, the local entity may establish and assess a fee, provided that the fee is a uniform dollar amount or percentage assessed for all types of cards or devices accepted by the local entity. The fee shall be considered a "local charge" as provided in this Section. The authorization and use of credit cards, debit cards, and similar payment devices to make or accept payment for any government charge or required payment shall be in accordance with this Section.

33:2933.C. When a local entity accepts payment of a local charge by a card or device, the liability therefor is not finally discharged and obligation for payment of the local charge is not extinguished until the local entity has received final settlement, payment, or other credit in full for the local charge and any additional permissible fees associated with the transaction. Upon receipt of the final settlement, payment, or other credit, the local charge shall be deemed paid on the date the credit or debit charge was initially made.

33:2933.D. A local entity exercising the authority granted by this Section shall designate the credit cards, debit cards, or similar payment devices that it will accept to receive payment of any local charges. It shall from time to time, but at least annually, publish a list of approved credit and debit cards by which any unit of the local entity may accept payment of any local charge the local entity may collect. A local entity may negotiate and enter into all contracts, for periods not to exceed five years, with providers of such cards or devices, including master or statewide financial providers, third party processors, third party solutions, or providers for internet and other similar use and payment acceptance using such cards or devices.

33:2933.E.

33:2933.E.(1) A local entity exercising the authority granted by this Section shall establish procedures and guidelines for the approval and operation of any cards or devices, and fix applicable processing fees, pursuant to this Section.

33:2933.E.(2) A third party solution may establish and assess a fee for processing a local charge. The fee shall be paid to the third party solution by the payor and shall not be considered a local charge as provided in this Section. The amount of the fee shall be disclosed to the payor before the transaction is completed.

33:2933.F. In negotiating contracts and approving designated cards or devices, the local entity shall seek to achieve uniform implementation and standard terms and provisions with respect to the acceptance of payments by other local entities, in order to achieve maximum efficiency, uniformity, and cost effectiveness. Any contracts pursuant to this Section may include such provisions, terms, and conditions as the local entity deems necessary or appropriate to fulfill those purposes, including specific terms as to any limitations on amounts and limits of liabilities eligible for payment, operational requirements, types, terms, and payment of fees. To fulfill those purposes, two or more local entities may jointly enter into agreements to collect local charges by credit cards, debit cards, or similar payment devices pursuant to this Section.

33:2933.G. Any contract or other binding arrangement for acceptance of credit cards, debit cards, or any other devices, in existence on July 1, 2001, shall not be affected by this Section.

(As enacted by [Act 740 \(S.B. 956\)](#), Laws 2001, effective July 1, 2001; as amended by [Act 403 \(H.B. 1042\)](#), Laws 2016, effective August 1, 2016.)

Laws

Sec. 47:718, Louisiana, Gasoline or motor fuel imported in a vehicle's reservoir and used within this state**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes****47:718.A.**

47:718.A.(1) Any gasoline or motor fuel brought into the state in the fuel supply tank or fuel reservoir of a motor vehicle, except automobiles, by an interstate user shall be liable for the taxes levied under [R.S. 47:711](#) without the benefit of the allowance for losses in handling provided under [R.S. 47:719](#) nor payment of the inspection fee imposed under [R.S. 3:4684](#).

47:718.A.(2) An interstate user is a person who imports gasoline or motor fuel into this state in the fuel supply tanks of motor vehicles owned or operated by him, except automobiles.

47:718.A.(3) An interstate user who has furnished a surety bond required of dealers under [R.S. 47:725](#), shall file, with the collector within twenty days after the expiration of each month, a report of each operating vehicle, except automobiles, traveling interstate during the preceding month. Such report shall include the total miles traveled in all the states, the total number of miles traveled in the state of Louisiana and the surrounding states, and the total number of gallons consumed by each motor vehicle based on overall operations together with such information as the collector of revenue may require.

47:718.B.

47:718.B.(1) In order to enforce the provisions of this Section, the secretary or his authorized representative, or any commissioned officer employed by the Department of Public Safety and Corrections, public safety services, is empowered to stop any motor vehicle which appears to be operating with gasoline or motor fuel for the purpose of examining the invoices and for such other investigative purposes reasonably necessary to determine whether the vehicle is being operated in compliance with the provisions of this Section.

47:718.B.(2) If, after such examination or investigation, it is determined by the secretary or his authorized representative or any weights and standards police officer that the tax imposed by this Section has not been paid with respect to the gasoline or motor fuel being used in the vehicle, the secretary or his representative or any weights and standards police officer shall immediately assess the tax due together with a penalty of fifty dollars to the owner of the vehicle and give the owner written notice of the assessment by handing it to the driver of the vehicle.

47:718.B.(3) The secretary or his representative or any weights and standards police officer is hereby empowered to impound any vehicle found to be operating in violation of this Section by a person other than one who has furnished the bond required of dealers by [R.S. 47:725](#) until such time as any tax and penalty assessed as provided herein has been paid.

47:718.B.(4) Upon issuance of the written notice of assessment in the form of a violation ticket by the secretary or his representative or any weights and standards police officer, the procedure for collection and payment of the penalty assessed shall be the same as that provided for the payment and collection of penalty in [R.S. 32:389\(C\)](#).

47:718.C. All penalties collected for violation of this Section shall be paid to the deputy secretary of the Department of Public Safety and Corrections, public safety services, who shall pay said penalties into the state treasury on or before the twenty-fifth day of each month following their collection and, in accordance

with Article VII, Section 9 of the Constitution of Louisiana 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 an amount equal to the fees paid into the Bond Security and Redemption Fund pursuant to this Subsection into the Transportation Trust Fund.

(As amended by Act 555, Laws 1976, effective January 1, 1977; Act 113, Laws 1978, effective June 22, 1978; Act 769, Laws 1984, effective January 1, 1985; Act 551, Laws 1985, effective July 12, 1985; Act 984, Laws 1992; Act 1186, Laws 1997; Act 1185 (H.B. 1641), Laws 2001, effective July 1, 2001; Act 139, Laws 2003, effective May 28, 2003; Act 320 (S.B. 635), Laws 2010, effective July 1, 2010.)

Laws

Sec. 47:6007, Louisiana, Motion picture production tax credit**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE VII MISCELLANEOUS EXEMPTIONS, CHAPTER 1 EXEMPTIONS FROM STATE AND LOCAL TAXES**

47:6007.A. Purpose. The primary objective of this Section is to encourage development in Louisiana of a strong capital and infrastructure base for motion picture production in order to achieve an independent, self-supporting industry. This objective is divided into immediate and long-term objectives as follows:

47:6007.A.(1) Immediate objectives are to:

47:6007.A.(1)(a) Attract private investment for the production of motion pictures in Louisiana.

47:6007.A.(1)(b) Develop a tax and capital infrastructure which encourages private investment. This infrastructure will provide for state participation in the form of tax credits to encourage investment in state-certified productions.

47:6007.A.(1)(c) Develop a tax infrastructure utilizing tax credits which encourage investments in multiple state-certified productions.

47:6007.A.(2) Long-term objectives are to:

47:6007.A.(2)(a) Encourage increased employment opportunities within this sector and increased global competitiveness with other states in fully utilizing economic development options within the motion picture industry.

47:6007.A.(2)(b) Encourage new education curricula in order to provide a labor force trained in all aspects of film and digital production.

47:6007.B. Definitions. For the purposes of this Section:

47:6007.B.(1) "Above the Line salaries" or "ATL salaries" means all salary, wages, fees, and fringe benefits paid for services such as those of a producer, executive producer, coproducer, director, screenwriter, lead cast, supporting cast, day players, and other services of job positions performed by personnel of the production that are associated with the creative or financial control of a production and customarily considered as above the line services in the film and television industry.

47:6007.B.(2) "Alternative marketing opportunity" means an alternative marketing mechanism which has been approved by the office for a production as an alternative to a Louisiana promotional graphic.

47:6007.B.(3) "Base investment" means cash or cash equivalent investment made and used for production expenditures in the state for a state-certified production.

47:6007.B.(4) (Repealed by Act 309 (S.B. 254), Laws 2017, effective June 15, 2017.)

47:6007.B.(5) "Expended in the state" means an expenditure to lease immovable property located in the state; an expenditure as compensation for services performed in the state; or an expenditure to purchase or lease tangible personal property within the state where the transaction is subject to the state sales or lease tax provisions of Title 47 of the Louisiana Revised Statutes of 1950. A transaction that is subject to the state sales or lease tax provisions of Title 47 of the Louisiana Revised Statutes of 1950 shall include transactions which are also subject to a statutory exclusion or exemption.

47:6007.B.(6) "Expenditure" means actual cash or cash equivalent exchanged for goods or services.

47:6007.B.(7) "Fringe benefit" means an additional benefit which supplements an employee's salary and may include meal per diems, housing per diems, pension or retirement contributions, health insurance premium payments, box rental that includes an inventory list, and car allowances.

47:6007.B.(8) "Headquartered in Louisiana" means a corporation incorporated in Louisiana or a partnership, limited liability company, or other business entity domiciled and headquartered in Louisiana for the purpose of producing nationally or internationally distributed motion pictures as defined in this Section.

47:6007.B.(9) "Independent film production" means a state-certified production, with a production budget no greater than ten million dollars, produced outside of the major film studio system, as approved by the office.

47:6007.B.(10) "Legacy credit" is a certified credit that is evidenced by a final certification letter issued before July 1, 2017, that has not expired, that has not been claimed as a credit against state income tax on a tax return filed before July 1, 2017, and that has not been transferred to the Department of Revenue pursuant to the provisions of Subitem (C)(4)(f)(i)(aa) of this Section before July 1, 2017.

47:6007.B.(11) "Louisiana promotional graphic" means a graphical brand or logo for promotion of the state which has been approved by the office for a production and consists of the following:

47:6007.B.(11)(a) Either of the following:

47:6007.B.(11)(a)(i) Up to a five-second long static or animated graphic that promotes Louisiana in the end credits before the below-the-line crew crawl for the life of the production.

47:6007.B.(11)(a)(ii) Up to a five-second long static or animated embedded graphic that promotes Louisiana during each broadcast worldwide, in the end credits before the below-the-line crew crawl for the life of the production.

47:6007.B.(11)(b) An electronic press kit or a customized video for use by the office or an alternative asset as determined by the office.

47:6007.B.(12) "Louisiana resident company" means a motion picture production company licensed to conduct business in the state of Louisiana, with its principal place of business in this state, which is owned one hundred percent by a Louisiana resident or residents as defined in this Section. A Louisiana resident company is required to file a Louisiana income tax return and maintain a physical location in the state.

47:6007.B.(13) "Louisiana screenplay production" means a state-certified production meeting the Louisiana screenplay base investment enhancement eligibility criteria set forth in Subitem (C)(1)(a)(i)(bb) of this Section.

47:6007.B.(14) "Marketing and promotion expenses" means expenditures in this state directly relating to the development of advertising and marketing campaigns for a state-certified production, such as the creation of film trailers and posters. Marketing and promotional expenses must be included in and expended from the production budget and may not exceed one million dollars, or fifteen percent of the total state-certified tax credits for the production, whichever is less. Marketing and promotional expenses shall not include media buys except for a fixed fee or commission payment made to a Louisiana company for services performed in the state in accordance with standard business practices as established by rule.

47:6007.B.(15) "Motion picture" means a nationally or internationally distributed feature-length film, short film, video, television pilot, television series, television movie of the week, animated feature film, animated short film, animated television series, commercial, or documentary made in Louisiana, in whole or in part, for theatrical or television viewing, or for viewing on any digital online platform as may be further defined

by the office through the promulgation of rules. The term "motion picture" shall not include the production of television coverage of news and athletic events or music festivals.

47:6007.B.(16) "Motion picture production company" means a company engaged in the business of producing nationally or internationally distributed motion pictures as defined in this Section. Motion picture production company shall not mean or include any company owned, affiliated, or controlled, in whole or in part, by any company or person which is in default on a loan made by the state or a loan guaranteed by the state, nor with any company or person who has ever declared bankruptcy under which an obligation of the company or person to pay or repay public funds or monies was discharged as a part of such bankruptcy.

47:6007.B.(17) "New jobs" means full-time employment in this state working an average of thirty hours or more per week, filled by residents of the state, at the project site designated in the contract, who were not previously on the QEC's payroll in Louisiana, nor previously on the payroll of the QEC's parent entity, subsidiary, or affiliate in Louisiana, or previously on the payroll of any business whose physical location and employees are substantially the same as those of the QEC in Louisiana, as approved by the secretary.

47:6007.B.(18) "Office" means the Governor's Office of Film and Television Development until August 15, 2006; thereafter, the term "office" means the office of entertainment industry development in the Department of Economic Development provided for in R.S. 51:938.1.

47:6007.B.(19) "Payroll" means all salary, wages, and fringe benefits paid, provided, or rendered to an individual for services relating to a state-certified production and, except for fringe benefits not includible in gross income, for which taxes are withheld and remitted to the Department of Revenue in accordance with R.S. 47:164(D)(2) and taxable in this state as verified by the office through the use of information which may be provided to them upon request by the office from the Louisiana Workforce Commission, or the Department of Revenue. Any information so furnished shall be considered and held confidential and privileged by the Department of Economic Development.

47:6007.B.(20) "Principal place of business" means the state where the administrative or management activities of a business are conducted. A company claiming that its principal place of business is in Louisiana must be a motion picture production company headquartered in this state and shall not have any fixed locations outside of Louisiana in which administrative or management activities are conducted, and the company shall be required to maintain a physical location in the state. The company shall be licensed to conduct business in this state and shall be required to file a Louisiana income tax return.

47:6007.B.(21) "Production expenditure verification report" means a report issued by a qualified accountant who is unrelated to the motion picture production company and that is a report of the qualified accountant's verification of the motion picture production's cost report of production expenditures. The production expenditure verification report shall contain an opinion from the qualified accountant stating that there are no related party transactions or that material transactions of related party relationships are properly reported and accounted for as required by Paragraph (D)(9) of this Section, adequately disclosed, and explained in the report and that the production's cost report of production expenditures presents fairly, in all material aspects, the production expenditures expended in Louisiana pursuant to the provisions of this Section. The production expenditure verification report shall:

47:6007.B.(21)(a) Be performed in accordance with the accounting standards generally accepted in the United States.

47:6007.B.(21)(b) Be addressed to the party which has engaged the qualified accountant, with a copy addressed to the motion picture production company or motion picture investor tax credit applicant.

47:6007.B.(21)(c) Contain the qualified accountant's name, address, and telephone number.

47:6007.B.(21)(d) Contain a certification that the qualified accountant is unrelated to the motion picture production company.

47:6007.B.(21)(e) Be dated as of the date of completion of the qualified accountant's field work.

47:6007.B.(21)(f) Contain a statement of acknowledgment by the qualified accountant that the state is relying on the qualified production expenditure verification report in the issuance of the tax credits under the provisions of this Section.

47:6007.B.(22)

47:6007.B.(22)(a) "Production expenditures" means preproduction, production, and postproduction expenditures in this state directly relating to a state-certified production, including without limitation the following: set construction and operation; wardrobes, makeup, accessories, and related services; costs associated with photography and sound synchronization, lighting, and related services and materials; editing and related services; rental of facilities and equipment; leasing of vehicles; costs of food and lodging; digital or tape editing, film processing, transfer of film to tape or digital format, sound mixing, special and visual effects; and payroll. For all state-certified productions approved on or after July 1, 2015, this term shall include marketing and promotion expenses of the state-certified production incurred in this state.

47:6007.B.(22)(b) For all state-certified productions approved on or after January 1, 2004, this term shall not include expenditures for marketing and distribution, except as otherwise provided by Subparagraph (a) of this Paragraph, non-production related overhead, amounts reimbursed by the state or any other governmental entity, costs related to the transfer of tax credits, amounts that are paid to persons or entities as a result of their participation in profits from the exploitation of the production, the application fee, state, or local taxes, or any expenditures occurring outside of Louisiana. This term shall not include expenditures for related party transactions denied or limited by the office pursuant to Paragraph (D)(9) of this Section, the production expenditure verification report fee, expenditures for ATL salaries for the production that exceed forty percent of total production expenditures in the state for the production, or expenditures for airfare. This term shall not include expenditures for bond fees, insurance premiums, finance fees, loan interest fees, or payments of a similar nature, paid to investors in the production unless such expenditures are made to a Louisiana resident licensed insurance producer that has its principal place of business in this state as required by R.S. 22:1543, a Louisiana financial institution as defined in R.S. 6:2, or a Louisiana Business and Industrial Development Company as defined in and provided for in Chapter 39-B of Title 51 of the Louisiana Revised Statutes of 1950, R.S. 51:2386 et seq., that is regulated by the office of financial institutions and which have one or more offices in the state, in which case, the expenditures may be allocated only on a pro rata basis, allocating the fees based on the relative percentage of production activity occurring in and out of state.

47:6007.B.(22)(c) For all applications received on or after July 1, 2017, this term shall not include expenditures for catering and craft services unless such expenditures are made to a source within the state.

47:6007.B.(23) "Project completion" means completion of principal photography, or as otherwise approved in writing by the office.

47:6007.B.(24) "Qualified accountant" means a certified public accountant or "CPA" who meets all of the following qualifications:

47:6007.B.(24)(a) Maintains an active unrestricted original certified public accountant license.

47:6007.B.(24)(b) Maintains a current Louisiana certified public accountant firm permit.

47:6007.B.(24)(c) Actively participates in a Peer Review Program approved by the State Board of Certified Public Accountants of Louisiana.

47:6007.B.(24)(d) Completes eight hours of continuing professional education in approved Department of Economic Development tax credit attestation courses for each reporting cycle.

47:6007.B.(24)(e) Is capable of conducting two levels of review within the CPA firm or, if not within the firm, then through a cooperative endeavor with another CPA for the review of a verification report prior to its issuance.

47:6007.B.(25) "Qualified Entertainment Company (QEC)" means an entity authorized to do business in the state of Louisiana, engaged in the development or distribution of audio, visual, or both audio-visual entertainment products for public consumption, directly or indirectly, certified by the secretary as meeting the eligibility requirements of this Section, and executing a contract providing the terms and conditions for its participation.

47:6007.B.(26) "QEC Payroll" means W-2, box 1 wages.

Sec. 47:6007.B.(27), as reproduced below, added by Act 141 (S.B. 100), Laws 2015, is effective on January 1, 2016, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and to all productions receiving initial certification on and after December 31, 2015.

47:6007.B.(27) "Related party transaction" means a transaction between parties deemed to be related by common ownership or control according to generally accepted accounting standards, or "GAAS", and generally accepted accounting principles, or "GAAP".

47:6007.B.(28) "Resident" or "resident of Louisiana" means a natural person who is required to file a Louisiana resident individual income tax return.

47:6007.B.(29) "Secretary" means the secretary of the Department of Economic Development.

47:6007.B.(30) "Source within the state" means a physical facility in Louisiana, operating with posted business hours and employing at least one full-time equivalent employee. Procurement company means any vendor that purchases, leases or otherwise obtains goods or services from sources outside of the state for the ultimate use, benefit or enjoyment of a state-certified production company, unless the vendor: (a) is actively engaged in the business of obtaining goods or services by being a consumer of, or acquiring ownership of, or a leasehold in, goods and services, prior to the goods or services being sold, leased or licensed to motion picture production companies or providers of services thereto; (b) is organized and maintains its principal place of business in Louisiana; (c) maintains at least one commercially zoned immovable property physical location in Louisiana that is either owned or leased, pursuant to an arms-length written lease of not less than twelve months duration, by the vendor; (d) maintains at such physical location a showroom and some inventory; (e) is registered to charge and remit, and charges and remits, Louisiana sales tax; (f) is required to file and files Louisiana income tax returns; (g) employs a minimum of three full-time Louisiana residents for a minimum of twelve months prior to providing its services to a Louisiana production company; (h) has commercially standard daytime business hours; and (i) is not a publisher or otherwise engaged in the sale or licensure of literary property. For the avoidance of doubt, any vendor that meets the requirements of (a) through (i) of this Paragraph shall constitute a "source within the state".

47:6007.B.(31) "State" means the state of Louisiana.

47:6007.B.(32) "State-certified production" means a production or slate of productions approved by the office and the secretary which is produced by a motion picture production company domiciled and headquartered in Louisiana and which has a viable multi-market commercial distribution plan.

47:6007.B.(33) "Taxpayer" means an investor in a production, a motion picture production company applicant, individual with an ownership interest in a motion picture production company applicant, or a subsequent transferee of the tax credit.

47:6007.C. Production tax credit; specific productions and projects.

47:6007.C.(1) There is hereby authorized a tax credit against state income tax for Louisiana taxpayers for expenditures related to state-certified productions and qualified entertainment companies. The tax credit shall be earned by a motion picture production company at the time expenditures are certified by the office and the secretary for a motion picture production company in a state-certified production. However, credits cannot be applied against a tax or transferred until the expenditures are certified by the office and the secretary. For state-certified productions, expenditures shall be certified no more than once per production, after project completion. However, if at the time of application for initial certification, the office is notified that post-production activities will take place in Louisiana, a supplemental request for certification of expenditures directly related to such post-production activity may be submitted for consideration by the office. The cost of any verification or audit of such expenditures shall be borne by the motion picture production company. The tax credit shall be calculated as a percentage of the total base investment dollars certified per project, or as otherwise provided in this Paragraph.

47:6007.C.(1)(a) Project-based production tax credit. For applications for state-certified productions on or after July 1, 2017:

47:6007.C.(1)(a)(i) Base investment credit. If the total base investment is greater than three hundred thousand dollars, or if a production is a Louisiana screenplay production, each investor shall be allowed a tax credit of twenty-five percent of the base investment made by the investor. Investors may receive an increased base investment credit rate by satisfying any of the following criteria:

47:6007.C.(1)(a)(i)(aa) Out-of-zone filming. A five percent increase in the base investment rate may be allowed for state-certified productions with their production office and sixty percent of principal photography based and occurring outside of the New Orleans Metro Statistical Area, as delineated by the federal Office of Management and Budget, but not including St. John the Baptist Parish.

47:6007.C.(1)(a)(i)(bb) Louisiana screenplay. A ten percent increase in the base investment rate may be allowed for state-certified production expenditures equal to or greater than fifty thousand dollars but no greater than five million dollars, based upon a screenplay created by a Louisiana resident as evidenced by documents such as certificate of authorship, a Writers Guild of America registration certificate, the records of the United States Copyright Office, or a reasonable legal opinion issued to the office.

47:6007.C.(1)(a)(ii) Additional payroll and visual effects credits.

47:6007.C.(1)(a)(ii)(aa) Louisiana payroll. To the extent that base investment is expended on payroll for Louisiana residents employed in connection with a state-certified production, each investor shall be allowed an additional tax credit of fifteen percent of such payroll.

47:6007.C.(1)(a)(ii)(bb) Visual effects. To the extent that base investment is expended on visual effects expenditure, each investor shall be allowed an additional tax credit of five percent of such expenditures if at least fifty percent of the visual effects budget is expended for services performed in Louisiana by an approved QEC, or a minimum of one million dollars in qualified visual effects expenditures are made in Louisiana.

47:6007.C.(1)(a)(ii)(cc) The maximum tax credit that a production can earn pursuant to this Paragraph for the base investment credit, including base investment increases for out-of-zone filming and Louisiana screenplay, and the additional payroll and visual effects credits is forty percent of base investment.

47:6007.C.(1)(a)(iii) The initial certification shall be effective for qualifying expenditures made within a period of twelve months prior to the date of application, and twenty-four months after the date of initial certification, except that:

47:6007.C.(1)(a)(iii)(aa) State-certified productions for scripted episodic content, with estimated expenditures of at least ten million dollars in qualifying in state expenditures per calendar year, for up to five years, shall be issued an initial certification effective for qualifying expenditures made until sixty months after the date of initial certification, under terms and conditions approved by the office and the secretary, as set forth in the initial certification.

47:6007.C.(1)(a)(iv)

47:6007.C.(1)(iv)(aa) For applications submitted on or after July 1, 2017, and prior to July 1, 2023, as a condition of receiving tax credits pursuant to this Section, state-certified productions shall be required to acknowledge the financial assistance of the state of Louisiana, either through the inclusion of a Louisiana promotional graphic, or an alternative marketing option, including a donation to a Louisiana nonprofit film grant program as approved by the office.

47:6007.C.(1)(iv)(bb) For applications submitted on or after July 1, 2023, as a condition of receiving tax credits pursuant to this Section, state-certified productions shall be required to acknowledge the financial assistance of the state of Louisiana through the inclusion of a Louisiana promotional graphic. Commercials, music videos, or other state-certified productions that are prohibited by federal law or contractual requirements from utilizing the promotional Louisiana graphic may use an alternative marketing option as approved by the office.

47:6007.C.(1)(a)(v) As a condition of receiving tax credits pursuant to this Section, state-certified productions shall be required to participate in a career-based learning and training program approved by the office. The secretary and the office shall determine through the promulgation of rules, approved programs as well as the minimum criteria that an applicant must meet in order to qualify according to this Section.

47:6007.C.(1)(b) Company-based QEC payroll tax credit for Qualified Entertainment Companies approved by the office and the secretary on or after July 1, 2017. To the extent that base investment is expended on payroll for Louisiana residents in connection with a QEC, tax credits shall be earned at the following rates:

47:6007.C.(1)(b)(i) Tier 1. A payroll credit of fifteen percent shall be earned for each new job whose QEC payroll is equal to or greater than forty-five thousand dollars per year, up to sixty-six thousand dollars per year.

47:6007.C.(1)(b)(ii) Tier 2. A payroll credit of twenty percent shall be earned for each new job whose QEC payroll is equal to or greater than sixty-six thousand dollars per year, but no greater than two hundred thousand dollars per year.

47:6007.C.(1)(c) For applications for state-certified productions approved on or after July 1, 2009, and before July 1, 2017:

47:6007.C.(1)(c)(i) If the total base investment is greater than three hundred thousand dollars, each investor shall be allowed a tax credit of thirty percent of the base investment made by that investor. However, if a state-certified production does not include a Louisiana promotional graphic or an alternative marketing opportunity which has been approved by the department for that specific production, the tax credit shall be twenty-five percent of the base investment made by the investor.

47:6007.C.(1)(c)(ii) If the total base investment is greater than fifty thousand dollars, but less than three hundred thousand dollars, for each state certified production there shall be allowed a tax credit of thirty percent of the total base investment made by that investor. However, each applicant shall accept as a condition for earning this tax credit, that no less than ninety percent of the total amount of the applicant's expenditures for above the line services shall be expended on residents of Louisiana and that ninety percent or more of the total number of jobs in the production shall be jobs in which the applicant will employ residents of Louisiana. Failure to comply with these requirements for which certification of the tax credits is granted, shall void the certification and no tax credits shall be certified by the office or the secretary or earned by the applicant.

47:6007.C.(1)(c)(iii) If the total base investment is greater than three hundred thousand dollars and the state certified production is based on a screenplay, the copyright of which or the right of use of the copyright of which, is owned or optioned to own for a minimum of twelve months prior to production by a Louisiana resident company or a Louisiana company with its principal place of business in the state which employs a minimum of three full-time Louisiana residents for minimum of twelve months prior to production, there shall be allowed a tax credit of an additional fifteen percent of the base investment of the state-certified production. If the office and the secretary determine that an expenditure is a related party transaction, that expenditure shall not qualify for the additional fifteen percent tax credit. The tax credit authorized in this Item shall be in addition to the tax credit authorized in Item (i) of this Subparagraph. Prior to the office certifying any credits pursuant to the provisions of this Item, the secretary shall promulgate rules and regulations pursuant to the Administrative Procedure Act, subject to oversight by the House Ways and Means and the Senate Revenue and Fiscal Affairs Committees. The rules and regulations shall set forth criteria a Louisiana resident company with its principal place of business in this state shall meet in order to qualify for the additional credit. The secretary shall commence the promulgation of rules and regulations no later than October 1, 2015.

47:6007.C.(1)(c)(iv) To the extent that base investment is expended on payroll for Louisiana residents employed in connection with a state-certified production, each investor shall be allowed an additional tax credit of ten percent of such payroll.

47:6007.C.(1)(c)(v) To the extent that the base investment is expended on music, the sound recording copyright of which, or musical copyright of which, is owned in whole or in part at no less than twenty-five percent by a resident of Louisiana or a Louisiana company headquartered in the state with a majority ownership of residents of Louisiana, there shall be allowed an additional tax credit of fifteen percent of the base investment.

47:6007.C.(1)(c)(vi) The initial certification shall be effective for qualifying expenditures made within a period twelve months prior to and twenty-four months after the date of the initial certification.

47:6007.C.(1)(d) (Repealed by Act 309 (S.B. 254), Laws 2017, effective June 15, 2017.)

47:6007.C.(1)(e) Motion picture investor tax credits associated with a state-certified production shall never exceed the total base investment in that production.

47:6007.C.(1)(f) Motion picture investor tax credits shall be certified only upon the receipt and approval by the office of a production expenditure verification report submitted by a qualified accountant in accordance with the provisions of Subparagraph (D)(2)(c) of this Section.

47:6007.C.(2) The credit shall be allowed against the income tax for the taxable period in which the credit is earned or for the taxable period in which initial certification authorizes the credit to be taken. If the tax credit allowed pursuant to this Section exceeds the amount of such taxes due for such tax period, then any unused credit may be carried forward as a credit against subsequent tax liability for a period not to exceed five years.

47:6007.C.(3) Application of the credit.

47:6007.C.(3)(a) All entities taxed as corporations for Louisiana income tax purposes shall claim any credit allowed under this Section on their corporation income tax return.

47:6007.C.(3)(b) Individuals, estates, and trusts shall claim any credit allowed under this Section on their income tax return.

47:6007.C.(3)(c) Entities not taxed as corporations shall claim any credit allowed under this Section on the returns of the partners or members as follows:

47:6007.C.(3)(c)(i) Corporate partners or members shall claim their share of the credit on their corporation income tax returns.

47:6007.C.(3)(c)(ii) Individual partners or members shall claim their share of the credit on their individual income tax returns.

47:6007.C.(3)(c)(iii) Partners or members that are estates or trusts shall claim their share of the credit on their fiduciary income tax returns.

47:6007.C.(3)(d) In order to prevent disguised sales of the credits, allocations of credits through partnership and membership agreements shall not be recognized unless they have "substantial economic effect" as that term is defined by 26 U.S.C. 704 and the federal regulations thereunder.

47:6007.C.(4) Transferability of the credit. Except as provided for in Subparagraph (g) of this Paragraph, motion picture tax credits not previously claimed by any taxpayer against its income tax may be transferred or sold to another Louisiana taxpayer or to the Department of Revenue, subject to the following conditions:

47:6007.C.(4)(a) A single transfer or sale may involve one or more transferees. The transferee of the tax credits may transfer or sell such tax credits subject to the conditions of this Subsection.

47:6007.C.(4)(b) Transferors and transferees shall submit to the Department of Revenue in writing, a notification of any transfer or sale of tax credits within ten business days after the transfer or sale of such tax credits. No transfer or sale of tax credits shall be effective until recorded in the tax credit registry in accordance with [R.S. 47:1524](#). The notification shall include the transferor's tax credit

balance prior to transfer, a copy of any tax credit certification letter(s) issued by the office and the secretary of the Department of Economic Development the transferor's remaining tax credit balance after transfer, all tax identification numbers for both transferor and transferee, the date of transfer, the amount transferred, a copy of the credit certificate, price paid by the transferee to the transferor, in the case when the transferor is a state-certified production, for the tax credits, and any other information required by the office or the Department of Revenue. For the purpose of reporting transfer prices, the term "transfer" shall include allocations pursuant to Paragraph (2) of this Subsection as provided by rule. The tax credit transfer value means the percentage as determined by the price paid by the transferee to the transferor divided by the dollar value of the tax credits that were transferred in return. The notification submitted to the Department of Revenue shall include a fee and any information submitted by a transferor or transferee shall be treated by the office and the Department of Revenue as proprietary to the entity reporting such information and therefore confidential. However, this shall not prevent the publication of summary data that includes no fewer than three transactions.

47:6007.C.(4)(c) Failure to comply with this Paragraph will result in the disallowance of the tax credit until the taxpayers are in full compliance.

47:6007.C.(4)(d) The transfer or sale of this credit does not extend the time in which the credit can be used. The carryforward period for credit that is transferred or sold begins on the date on which the credit was earned.

47:6007.C.(4)(e) To the extent that the transferor did not have rights to claim or use the credit at the time of the transfer, the Department of Revenue shall either disallow the credit claimed by the transferee or recapture the credit from the transferee through any collection method authorized by R.S. 47:1561. The transferee's recourse is against the transferor.

47:6007.C.(4)(f)

47:6007.C.(4)(f)(i)

47:6007.C.(4)(f)(i)(aa) For projects that apply on and after July 1, 2009, and before July 1, 2017, the motion picture production company that earned the motion picture production tax credits pursuant to such certification or the company's irrevocable designee, as provided for in Item (iii) of this Subparagraph, may transfer the credits to the Department of Revenue for eighty-five percent of the face value of the credits in accordance with the procedures and requirements of Item (ii) of this Subparagraph.

47:6007.C.(4)(f)(i)(bb) For projects that apply on and after July 1, 2017, the motion picture production company that earned the motion picture production tax credits pursuant to such certification or the company's irrevocable designee, as provided for in Item (iii) of this Subparagraph, may transfer the credits to the Department of Revenue for ninety percent of the face value of the credits in accordance with the procedures and requirements of Item (ii) of this Subparagraph.

47:6007.C.(4)(f)(i)(cc) Beginning July 1, 2017, legacy credits that are recorded in the Louisiana Tax Credit Registry before January 1, 2018, may be transferred to the Department of Revenue for eighty-five percent of face value. The Department of Revenue shall make payment for the legacy credits in the amount to which the transferor is entitled from the current collections of the taxes collected pursuant to Chapter 1 of Subtitle II, of this Title. The Department of Revenue may require the transferor to submit such additional information as may be necessary to administer the provisions of this Section.

47:6007.C.(4)(f)(ii) The Department of Revenue may require the transferor to submit such additional information as may be necessary to administer the provisions of this Section. The

secretary of the Department of Revenue shall make payment to the motion picture production company or its irrevocable designee in the amount to which he is entitled from the current collections of the taxes collected pursuant to Chapter 1 of Subtitle II, of this Title provided such tax credits are transferred to the Department of Revenue within one calendar year of certification.

47:6007.C.(4)(f)(iii) A bank or other lender may be named as an irrevocable designee in the initial tax credit certification or other document submitted thereafter by a motion picture production company to the office. As an irrevocable designee, a bank or other lender may elect to have the tax credits issued directly to it from the office, and in addition to the rights of a transferee may also elect to transfer the credits to the Department of Revenue in accordance with the provisions of Items (i) and (ii) of this Subparagraph.

47:6007.C.(4)(g) For projects that apply on and after July 1, 2017, except as provided for in Subparagraph (f) of this Paragraph, motion picture tax credits not previously claimed by any taxpayer against its income tax may not be transferred or sold to another taxpayer.

47:6007.C.(4)(h)

47:6007.C.(4)(h)(i) The notification submitted to the Department of Revenue shall include a fee, for projects that apply to the office prior to July 1, 2017, of two hundred dollars per transferee, and a fee, for projects that apply to the office on or after July 1, 2017, of two percent of the tax credit transfer value, which shall be deposited upon receipt in the state treasury.

47:6007.C.(4)(h)(ii) There is hereby established in the state treasury a special statutorily dedicated fund account, the Louisiana Entertainment Development Dedicated Fund Account, hereinafter referred to in this Section as the "account". Monies deposited into the account shall be categorized as fees and self-generated revenue for the sole purpose of reporting related to the executive budget, supporting documents, and general appropriation bills and shall be available for annual appropriation by the legislature. Out of the funds remaining in 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 becomes due and payable within any fiscal year as required by Article VII, Section 9(B) of the Constitution of Louisiana, the treasurer shall deposit in and credit to the account the fees deposited as provided in this Paragraph.

47:6007.C.(4)(h)(iii) The money in the account shall be appropriated by the legislature as follows:

47:6007.C.(4)(h)(iii)(aa) Twenty-five percent to the Department of Revenue for administrative purposes.

47:6007.C.(4)(h)(iii)(bb) Seventy-five percent to the Department of Economic Development for motion picture and television education development initiatives, matching grants for Louisiana filmmakers, Louisiana workforce development programs, and other motion picture and television related programs as determined by rule.

47:6007.C.(4)(h)(iv) The money in the account shall be invested by the treasurer in the same manner as money in the state general fund and interest earned on the investment of the money shall be credited to the account after compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund. All unexpended and unencumbered money in the account at the end of the year shall remain in the account.

47:6007.C.(4)(h)(v) The office shall promulgate rules and regulations prior to issuance of any awards pursuant to the provisions of this Item, in accordance with the Administrative Procedure Act.

47:6007.C.(5) The transferee shall apply such credits in the same manner and against the same taxes as the taxpayer originally awarded the credit.

47:6007.C.(6) Notwithstanding any other provision of law, on or after January 1, 2006, a state-certified production which receives tax credits pursuant to the provisions of this Chapter shall not be eligible to receive the rebates provided for in R.S. 51:2451 through 2461 in connection with the activity for which the tax credits were received.

47:6007.C.(7)

47:6007.C.(7)(a)

47:6007.C.(7)(a)(i) Any person selling or brokering tax credits issued pursuant to this Section on behalf of an investor shall meet the following qualifications:

47:6007.C.(7)(a)(i)(aa) The person has no prior conviction for any matter related to taxes, tax credits, or fraud.

47:6007.C.(7)(a)(i)(bb) No member of the person's immediate family or spouse's immediate family, as defined in R.S. 42:1102(13), is employed by the Department of Revenue or the Department of Economic Development.

47:6007.C.(7)(a)(i)(cc) The person has not been employed by the office of entertainment industry development in the last two years.

47:6007.C.(7)(a)(ii) The Department of Revenue may promulgate rules as provided for in the Administrative Procedure Act to ensure that an applicant for the registry is qualified pursuant to Item (i) of this Subparagraph. The rules shall specifically require that any applicant for registration shall undergo a criminal history background examination by the Louisiana Bureau of Criminal Identification and Information as provided for in R.S. 15:587(A)(1)(h) at the expense of the applicant.

47:6007.C.(7)(a)(iii) If qualified, the person shall be included in a Public Registry of Motion Picture Investor Tax Credit Brokers to be created and maintained by the Department of Revenue.

47:6007.C.(7)(a)(iv) The Department of Revenue shall provide that an updated list of those eligible to sell or broker tax credits is available to the public and is maintained on its website.

47:6007.C.(7)(b) No person shall sell or broker tax credits pursuant to this Section without first being qualified by and registering with the Department of Revenue. Failure to qualify and register with the Department of Revenue prior to selling or brokering tax credits issued pursuant to this Section shall be punishable by a fine of not more than ten thousand dollars or imprisonment at hard labor for not more than five years, or both. In addition to the foregoing penalties, a person convicted under the provisions of this Subparagraph shall be ordered to make full restitution to any person who has suffered a financial loss as a result of this offense. If a person ordered to make restitution is found to be indigent and therefore unable to make restitution in full at the time of conviction, the court shall order a periodic payment plan consistent with the person's ability to pay.

47:6007.C.(8)

47:6007.C.(8)(a) No credit may be earned by, certified, issued to, transferred by, or used to reduce a Louisiana tax liability by a motion picture production company, irrevocable designee, taxpayer, or claimant if there exists a delinquent federal, state, or local tax obligation, including the filing of returns and remittance of taxes subject to collection. Compliance with this requirement shall be certified by the

motion picture production company, irrevocable designee, taxpayer, or claimant before any credit may be certified, transferred, or sold.

47:6007.C.(8)(b) The prohibition in Subparagraph (a) of this Paragraph shall not apply to any tax liability which has been properly protested or appealed by the motion picture production company pursuant to [R.S. 47:1561](#) et seq.

47:6007.C.(8)(c) The prohibition in Subparagraph (a) of this Paragraph shall remain in effect until all delinquent returns have been filed and delinquent taxes have been paid, and until a Notice of Cancellation or equivalent form is properly filed and recorded to cancel all federal, state, or local tax obligations.

47:6007.D. Certification and administration.

47:6007.D.(1)

47:6007.D.(1)(a)

47:6007.D.(1)(a)(i) Company-based QEC payroll tax credit. It is the intent of the Louisiana Legislature that the tax credits provided in this Section should be used primarily as an inducement for qualified entertainment businesses to permanently locate new or expand existing operations in Louisiana. A business may be eligible for participation in the program if it meets all of the following criteria:

47:6007.D.(1)(a)(i)(aa) Is engaged in the development or distribution of audio, visual, or both audio-visual entertainment product for public consumption, directly or indirectly, as approved by the secretary.

47:6007.D.(1)(a)(i)(bb) Creates a minimum of five new jobs meeting or exceeding the Tier 1 minimum wage requirements, in accordance with the provisions of Item (C)(1)(b)(i) of this Section.

47:6007.D.(1)(a)(i)(cc) Is approved by the secretary.

47:6007.D.(1)(a)(ii) The following business types are ineligible:

47:6007.D.(1)(a)(ii)(aa) Telecommunication.

47:6007.D.(1)(a)(ii)(bb) Any other businesses as determined by rule promulgated by the Department of Economic Development.

47:6007.D.(1)(a)(iii) The secretary of the Department of Economic Development and the office shall determine through the promulgation of rules the minimum criteria that a project must meet in order to qualify according to this Section.

47:6007.D.(1)(b) The secretary, the office, and the division of administration shall determine, through the promulgation of rules, an appeals process in the event that an application for or the certification of motion picture production tax credit is denied. The office shall promptly provide written notice of such denial to the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means.

47:6007.D.(1)(c) In addition, these rules shall be approved by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs in accordance with the provisions of the Administrative Procedure Act.

47:6007.D.(1)(d) When determining which productions may qualify, the office and the secretary of the Department of Economic Development shall take the following factors into consideration:

47:6007.D.(1)(d)(i) The impact of the production on the immediate and long-term objectives of this Section.

47:6007.D.(1)(d)(ii) The impact of the production on the employment of Louisiana residents.

47:6007.D.(1)(d)(iii) The impact of the production on the overall economy of the state.

47:6007.D.(1)(d)(iv) Conviction for a criminal offense as an incident to obtaining or attempting to obtain motion picture investor tax credits.

47:6007.D.(1)(d)(v) Filming location, project size, project type, and availability of tax credits in any given year.

47:6007.D.(2)

47:6007.D.(2)(a) Application. An applicant for the motion picture investor credit shall submit an application for initial certification to the office and the secretary of the Department of Economic Development that includes the following information:

47:6007.D.(2)(a)(i) For state-certified productions the application shall include:

47:6007.D.(2)(a)(i)(aa) The multi-market commercial distribution plan.

47:6007.D.(2)(a)(i)(bb) A preliminary budget including estimated Louisiana payroll and estimated base investment.

47:6007.D.(2)(a)(i)(cc) The script, including a synopsis.

47:6007.D.(2)(a)(i)(dd) A list of the principal creative elements, including the cast, producer, and director.

47:6007.D.(2)(a)(i)(ee) A statement that the production will qualify as a state-certified production.

47:6007.D.(2)(a)(i)(ff) Estimated start and completion dates.

47:6007.D.(2)(a)(i)(gg) The format of the project, for example whether it is a feature film or television series, and whether it seeks qualification as a QEC, independent film project, or Louisiana screenplay project.

47:6007.D.(2)(a)(i)(hh) A statement of which of the base credit rate enhancements or additional credits for payroll or visual effects, if any, will apply to the project and an estimate of expenditures in each applicable category.

47:6007.D.(2)(a)(i)(ii) Company-based QEC payroll tax credit. Applications shall be submitted to the office on a form prescribed by the department, or if available submitted electronically, to include such information as may be required by the department to determine if the applicant is qualified.

47:6007.D.(2)(b) If the application is incomplete, additional information may be requested prior to further action by the office or the secretary of the Department of Economic Development. An application fee shall be submitted with the application in accordance with R.S. 36:104.

47:6007.D.(2)(c)

47:6007.D.(2)(c)(i) In order to protect the integrity of the motion picture investor tax credit program by ensuring that tax credits are certified only for eligible expenditures and to provide for uniformity in expenditure verification reporting, the department shall directly engage and assign an independent certified public accountant, hereinafter referred to as "CPA", to prepare for the department the required production expenditure verification report on a tax credit applicant's cost report of expenditures or claims. The applicant shall be responsible for and assessed any production expenditure verification report fee that may be required by law, including any up-front deposit of the fee. For purposes of the report, the applicant shall make all records related to the tax credit application available to the CPA. For applications received on or after July 1, 2023, these records shall include a listing of all Louisiana expenditures detailing the date of the expenditure, the vendor's address including the zip code, and the amount of the expenditure.

47:6007.D.(2)(c)(ii) The applicant will be assessed the department's actual cost for the production expenditure verification report fee. The maximum fee for the report shall be fifteen thousand dollars for verification of a cost report reflecting qualified production expenditures between three hundred thousand dollars and twenty-five million dollars, and the maximum fee shall be twenty-five thousand dollars for verification of a cost report reflecting qualified production expenditures in excess of twenty-five million dollars.

47:6007.D.(2)(c)(iii) At the time of application, the applicant shall submit a deposit of the production expenditure verification report fee of seven thousand five hundred dollars for a production with qualified expenditures projected to be between three hundred thousand dollars and twenty-five million dollars, and a deposit of fifteen thousand dollars for those projected to be in excess of twenty-five million dollars.

47:6007.D.(2)(d)

47:6007.D.(2)(d)(i) Project-based production tax credit. After application review and consideration of all discretionary factors, the office and the secretary shall submit their initial certification or written denial of a project as a state-certified production to investors and to the secretary of the Department of Revenue indicating the total base investment which shall be expended in the state on the state-certified production within sixty days of their receipt of all required information. The initial certification shall include a unique identifying number for each state-certified production.

47:6007.D.(2)(d)(ii) Company-based QEC payroll tax credit. After application review and consideration of all discretionary factors, the office and the secretary may execute a contract with an applicant for a period of up to five years, providing the terms and conditions for its participation. A five-year renewal contract may be authorized if the applicant has complied with all the terms of the contract and has not performed any act, nor failed to perform any act, which would have made the applicant liable for suspension, and has complied with the provisions of this Section. The contract shall set forth an estimate of jobs and payroll per calendar year, which will be tentatively allocated to the QEC for annual cap computation purposes.

47:6007.D.(2)(e)**47:6007.D.(2)(e)(i)**

47:6007.D.(2)(e)(i)(aa) For projects with initial certification letters issued on or after July 1, 2015, no later than six months after the expiration of the initial certification period for the applicable state-certified production, a state-certified motion picture production company applicant shall make a request to the office to proceed to final certification by submitting to the office a cost report of production expenditures to be formatted in accordance with instructions of

the office. The applicant shall make all records related to the cost report available for inspection by the office and the qualified accountant selected by the office to prepare the production expenditure verification report, after which time all such claims to tax credits shall be deemed waived. After review and investigation of the cost report, the accountant shall submit to the office and the secretary a production expenditure verification report. The office and the secretary shall review the production expenditure verification report and may require additional information needed to make a determination as to final certification of all tax credits for that production. Within one hundred twenty days of the receipt of the production expenditure verification report and all required supporting information, the office and the secretary shall issue a tax credit certification letter indicating the amount of tax credits certified for the state-certified production to the applicant for all qualifying expenditures verified by the office. Any expenditures for which tax credits were neither denied nor certified due to insufficient information or other issues, the office and secretary shall diligently work to resolve the outstanding issues in a timely manner, and the office and secretary may subsequently issue a supplemental tax credit certification at the time of such resolution.

47:6007.D.(2)(e)(i)(bb) For projects with initial certification letters issued before July 1, 2015, upon project completion or at any time after project costs are deemed final by the motion picture production company or applicant, the applicant shall make a request to the office to proceed to final certification by submitting to the office a cost report of production expenditures to be formatted in accordance with instructions of the office promulgated in compliance with the Administrative Procedure Act. The applicant shall make all records related to the cost report available for inspection by the office and the qualified accountant selected by the office to prepare the production expenditure verification report. After review and investigation of the cost report, and after two levels of review within a CPA firm or a second review through a cooperative endeavor with another CPA, the accountant shall submit to the office, the secretary, and the motion picture production company or motion picture investor tax credit applicant a production expenditure verification report and the affidavit required by Subparagraph (h) of this Paragraph. The office and the secretary shall review the production expenditure verification report and may require additional information needed to make a determination. Within one hundred twenty days of the receipt of the production expenditure verification report and all required supporting information, the office and the secretary shall issue a tax credit certification letter indicating the amount of tax credits certified for the state-certified production to the investors for all qualifying expenditures verified by the office. Any expenditures for which tax credits were neither denied nor certified due to insufficient information or other issues, the office and secretary shall diligently work to resolve the outstanding issues in a timely manner, and the office and secretary may subsequently issue a supplemental tax credit certification at the time of such resolution.

Sec. 47:6007.D.(2)(e)(ii), as reproduced immediately below, is effective until January 1, 2016, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and to all productions receiving initial certification on and after December 31, 2015. For provisions effective on January 1, 2016, see below.

47:6007.D.(2)(e)(ii) The department may request an additional production expenditure verification report of the expenditures submitted by the motion picture production company with the cost of the additional report paid by the motion picture production company. The motion picture production company may submit an amended cost report of production expenditures if additional expenditures are incurred or discovered after the approval of the initial production expenditure verification report issued pursuant to Item (i) of this Subparagraph, and the office and secretary may issue a supplemental tax credit certification if so warranted.

Sec. 47:6007.D.(2)(e)(ii), as reproduced below, amended by Act 141 (S.B. 100), Laws 2015, is effective on January 1, 2016, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and to all productions receiving initial certification on and after December 31, 2015. For provisions effective until January 1, 2016, see above.

47:6007.D.(2)(e)(ii) The department may request an additional production expenditure verification report of the expenditures submitted by the motion picture production company with the cost of the additional report paid by the motion picture production company. The motion picture production company may submit an amended cost report of production expenditures if additional expenditures are incurred or discovered after the submission of the initial production expenditure verification report issued pursuant to Item (i) of this Subparagraph, and the office and secretary may issue a supplemental tax credit certification if so warranted.

47:6007.D.(2)(e)(iii) Only expenditures made during the initial certification period shall earn credits.

47:6007.D.(2)(e)(iv) State-certified productions for scripted episodic content and approved QECs may submit more than one request for final certification of tax credits, but no more frequently than once per calendar year, in accordance with the terms of the initial certification letter or QEC contract and instructions by the office.

47:6007.D.(2)(f) In addition to the requirements of Subparagraph (e) of this Paragraph, prior to any final certification of a state-certified production or infrastructure project, the motion picture production company or infrastructure project applicant shall submit to the office a notarized statement demonstrating conformity with, and agreeing to, the following:

47:6007.D.(2)(f)(i) To pay all undisputed legal obligations the film production company has incurred in Louisiana.

47:6007.D.(2)(f)(ii) To publish, at completion of principal photography, a notice at least once a week for three consecutive weeks in local newspapers in regions where filming has taken place in order to notify the public of the need to file creditor claims against the film production company by a specified date.

47:6007.D.(2)(f)(iii) That the outstanding obligations are not waived should a creditor fail to file by the specified date.

47:6007.D.(2)(f)(iv) To delay filing a claim for the film production tax credit until the office delivers written notification to the secretary of the Department of Revenue that the film production company has fulfilled all requirements for the credit.

Sec. 47:6007.D.(2)(g), as reproduced below, added by Act 141 (S.B. 100), Laws 2015, is effective on January 1, 2016, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and to all productions receiving initial certification on and after December 31, 2015.

47:6007.D.(2)(g) In addition to any other requirements of this Paragraph, the production expenditure verification report shall include information concerning the total number of people who were paid salary, wages, benefits, and other compensation in the production which was included as payroll for which a credit was claimed and the number of those who were Louisiana residents.

Sec. 47:6007.D.(2)(h), as reproduced below, added by Act 141 (S.B. 100), Laws 2015, is effective on January 1, 2016, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and to all productions receiving initial certification on and after December 31, 2015.

47:6007.D.(2)(h)

47:6007.D.(2)(h)(i) In addition to any other requirements of this Paragraph, the production expenditure verification report shall include a sworn affidavit by the individual responsible for providing the accounts, documents, records and any other information necessary to the accountant charged with preparing and filing the production expenditure verification report that such accounts, documents, records, and other information were true and correct; and that all related party transactions were accurately reported in accordance with Paragraph (9) of this Subsection; all to the best of the affiant's knowledge, information, and belief.

47:6007.D.(2)(h)(ii) Any false statement under oath contained in the affidavit required by this Subparagraph shall constitute perjury and shall be punished as provided by R.S. 14:123(C)(4).

47:6007.D.(3) The secretary of the Department of Revenue, in consultation with the office and the secretary of the Department of Economic Development shall promulgate such rules and regulations as are necessary to carry out the intent and purposes of this Section in accordance with the general guidelines provided herein.

47:6007.D.(4) Any taxpayer applying for the credit shall be required to reimburse the office for any audits required in relation to granting the credit.

47:6007.D.(5)

47:6007.D.(5)(a) A motion picture production company applying for a tax credit based upon payroll for any individuals must remit a schedule to the Department of Revenue, in a machine-sensible format approved by the secretary of the Department of Revenue, that includes the following information:

47:6007.D.(5)(a)(i) Name, address, and taxpayer identification number of the loan-out company or other entity, if any.

47:6007.D.(5)(a)(ii) Identification of entity type: C Corporation, S Corporation, Limited Liability Company, or other entity type with tax type specified, if applicable.

47:6007.D.(5)(a)(iii) Name, address, and social security number of the payee.

47:6007.D.(5)(a)(iv) An affirmative statement of whether or not the production company is a related party to the loan-out company or other entity, and if so, provision of an affidavit stating under penalty of perjury that the transaction is valued at the same value that an unrelated party would value the same transaction. If the production company is a related party to the loan-out company, the schedule shall also include all of the following information:

47:6007.D.(5)(a)(iv)(aa) The ownership structure of the loan-out company or other entity.

47:6007.D.(5)(a)(iv)(bb) An estimate amount of what the loan-out company or other entity will pay the payee.

47:6007.D.(5)(b) The secretary of the Department of Revenue shall, for purposes of administering the reporting provisions required under this Subsection, collect an administrative fee in the amount of two

hundred dollars per motion picture production for which reports and payroll withholding information are mandated.

47:6007.D.(5)(c) Such information shall be verified by the office through the use of information which may be provided to them upon request by the office from the Louisiana Workforce Commission or the Department of Revenue.

47:6007.D.(6) Reports.

47:6007.D.(6)(a) With input from the Legislative Fiscal Office, the office shall prepare a written report to be submitted to the Senate Committee on Revenue and Fiscal Affairs and the House of Representatives Committee on Ways and Means no less than sixty days prior to the start of the Regular Session of the Legislature in 2007, and every second year thereafter. The report shall include the overall impact of the tax credits, the amount of the tax credits issued, the number of net new jobs created, the amount of Louisiana payroll created, the economic impact of the tax credits and film industry, and any other factors that describe the impact of the program.

47:6007.D.(6)(b) The department shall include in its annual report detailing the alternative marketing opportunities it has approved in the most recently ended calendar year for tax credits earned for productions which employed an alternative marketing opportunity in lieu of a Louisiana promotional graphic, as provided in Item (C)(l)(i) of this Section. The report shall be provided annually on or before the first day of February to each member of the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The report shall include but not be limited to the following:

47:6007.D.(6)(b)(i) The goals and strategy behind each alternative marketing opportunity approved for state-certified productions.

47:6007.D.(6)(b)(ii) The names of all motion picture production companies approved by the office to provide alternative marketing opportunities.

47:6007.D.(6)(b)(iii) The estimated value to the state of each approved alternative marketing opportunity compared to the estimated value of a Louisiana promotional graphic.

47:6007.D.(6)(b)(iv) The names of all motion picture production companies who chose to include a Louisiana promotional graphic instead of offering the state an alternative marketing opportunity.

47:6007.D.(7) The Department of Economic Development may request an additional audit of the expenditures submitted by the motion picture production company at the cost of the motion picture production company.

47:6007.D.(8) (Repealed by Act 417, Laws 2015, effective July 1, 2015.)

Sec. 47:6007.D.(9), as reproduced immediately below, is effective until January 1, 2016, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and to all productions receiving initial certification on and after December 31, 2015. For provisions effective on January 1, 2016, see below.

47:6007.D.(9) It is recognized that, while legitimate related party transactions often occur as production expenditures, some related party transactions may be conducted in such a manner as to abuse the purpose and intent of the program. The secretary of the Department of Economic Development and the office shall promulgate rules regarding related party transactions in accordance with the Administrative Procedure Act.

Sec. 47:6007.D.(9), as reproduced below, amended by Act 141 (S.B. 100), Laws 2015, is effective on January 1, 2016, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and to all productions receiving initial certification on and after December 31, 2015. For provisions effective until January 1, 2016, see above.

47:6007.D.(9)

47:6007.D.(9)(a) It is recognized that, while legitimate related party transactions often occur as production expenditures, some related party transactions may be conducted in such a manner as to abuse the purpose and intent of the program. Therefore, the production expenditure verification report required by Subparagraph (D)(2)(d) of this Section shall verify that all related party transactions have been disclosed and explained, and that the production accounts include all of the following:

47:6007.D.(9)(a)(i) The name of the related party.

47:6007.D.(9)(a)(ii) The nature of the relationship between the related party and the motion picture production company.

47:6007.D.(9)(a)(iii) The nature of the transaction.

47:6007.D.(9)(a)(iv) The amount of the transaction.

47:6007.D.(9)(a)(v) The capture and reporting of the functional expense classifications of related party transactions and an explanation of how each is a legitimate project expenditure, including reporting of labor and facility/equipment charge rates related to production company personnel and facility and equipment used in the production of the state-certified production.

47:6007.D.(9)(b) Tax credits certified for goods and services provided by related parties to a state-certified production shall be further limited as follows:

47:6007.D.(9)(b)(i) Qualifying production expenditures for Above the Line, or "ATL", salaries provided by related parties shall be limited to twelve percent of total Louisiana production expenditures.

47:6007.D.(9)(b)(ii) Qualifying production expenditures for Below the Line, or "BTL", services provided by a related party shall be limited to the actual compensation including the value of employer-funded benefits paid by the related party to its employee or employees who are actually performing the service, allocated to the production on an hourly basis.

47:6007.D.(9)(b)(iii)

47:6007.D.(9)(b)(iii)(aa) Qualifying production expenditures for goods and services such as equipment, supplies, studio rental, and visual effects packages provided by a related party shall be limited to fair market value as established through the related party's historic dealings with unrelated parties, or established by comparable transactions between other unrelated parties for substantially similar goods and services considering the geographic market and other pertinent variables.

47:6007.D.(9)(b)(iii)(bb) If the fair market value cannot be established in the manner provided for in Subitem (aa) of this Item, qualifying production expenditures shall be limited to the internal cost recovery rate to be determined by dividing the actual acquisition cost plus ongoing maintenance and upgrade cost by anticipated utilization over the real useful life of the property. However, qualifying production expenditures for visual effects packages shall be limited to either

the internal cost recovery rate or the actual compensation including the value of employer-funded benefits paid by the related party employer to its employee or employees actually performing the service, allocated to the production on an hourly basis as determined by the methodology selected and deemed most appropriate under the circumstances by the office.

47:6007.D.(9)(b)(iv) No tax credits shall be earned or certified for expenditures for finance fees, interest, or payments of a similar nature paid to related parties, investors in the production, or any other entities which the office determines will gain financial rewards based upon sale or exploitation of the product or success in procuring distribution agreements unless such expenditures are for payments made to a Louisiana resident licensed insurance producer that has its principal place of business in this state as required by R.S. 22:1543, or to a Louisiana financial institution as defined in R.S. 6:2(8), or to a Louisiana Business and Industrial Development Company defined in and provided for in Chapter 39-B of Title 51 of the Louisiana Revised Statutes of 1950, R.S. 51:2386 et seq., that is regulated by the office of financial institutions and that has one or more offices in the state.

47:6007.D.(9)(c) The office may request and use additional information in determining the extent to which expenditures for related party transactions will be certified by requesting and obtaining documentation including but not limited to third-party contracts, notarized affidavits, tax records, W-2s, 1099s, and cancelled checks.

47:6007.D.(9)(d) Any related party transaction may be referred by the office and the secretary to the office of the state inspector general for further review to determine whether the transaction is in accord with the provisions of this Paragraph. The office of the state inspector general may make such further audit, examination, and investigation of all books and records and officers and employees of a movie production company earning, or of any entity or persons receiving, tax credits pursuant to this Section as are necessary to make the determination pursuant to any authority provided for in Part VI of Chapter 2 of Title 49 of the Louisiana Revised Statutes of 1950. The movie production companies, entities, and persons earning or receiving such credits are hereby deemed to consent to the audit, examination, and investigation and any reasonable fees associated with the examination and investigation as a condition of earning or receiving the tax credits.

47:6007.D.(9)(e) The secretary of the Department of Economic Development and the office shall promulgate rules regarding related party transactions in accordance with the Administrative Procedure Act.

47:6007.E. Disallowance and recapture of credits.

47:6007.E.(1) A bad faith holder may not transfer tax credits pursuant to any provision of Paragraph (C) (4) of this Section, nor claim tax credits pursuant to Paragraphs (C)(2) and (3) of this Section. A bad faith holder is a person who participated in material misrepresentation or fraudulent acts in connection with the certification of tax credits pursuant to this section, or who prior to or at the time of certification of such tax credits knew or reasonably should have known of such material misrepresentation or fraudulent acts, or a legal entity owned or controlled by such a person. Upon a determination of bad faith by the Department of Revenue such tax credits shall be deemed disallowed as to the bad faith holder.

47:6007.E.(2) Tax credits previously transferred pursuant to Subparagraph (C)(4)(f) of this Section or claimed by a bad faith holder, but subsequently disallowed, may be recovered by the secretary of the Department of Revenue through any collection remedy authorized by R.S. 47:1561, plus interest and penalties provided by law for the delinquent payment of taxes, and the Department of Revenue may recapture any amounts and other damages from a bad faith holder using any collection remedy authorized by law.

47:6007.E.(3) In the event tax credits obtained through material misrepresentation or fraudulent acts are claimed by a taxpayer who is not a bad faith holder, the Department of Revenue shall have the right of recourse against a bad faith holder as provided to a transferee pursuant to Subparagraph (C)(4)(e) of this Section.

47:6007.E.(4) The provisions of this Subsection are in addition to and shall not limit the authority of the secretary of the Department of Revenue to assess or to collect under any other provision of law.

47:6007.F. Prescription. Tax credits previously granted to a taxpayer, but later disallowed pursuant to the provisions of Subsection E of this Section, may be recovered by the secretary of the Department of Revenue through any collection remedy authorized by [R.S. 47:1561](#) and initiated within the later of any of the following:

47:6007.F.(1) Two years from December thirty-first in the year in which the tax credit was paid in accordance with Item (C)(4)(f)(ii) of this Section.

47:6007.F.(2) Three years from December thirty-first of the year in which the taxes for the filing period were due.

47:6007.F.(3) Three years from December thirty-first of the year in which the final tax credit certification letter was issued.

47:6007.F.(4) The time period for which prescription has been extended, as provided by [R.S. 47:1580](#).

47:6007.G. Tax credits provided for in this Section shall not be considered entitlements, and the taxpayer shall bear the burden of clearly and unequivocally establishing eligibility for tax credits.

47:6007.H. Audit reports for certification of expenditures for state-certified motion picture infrastructure program tax credits shall be submitted in accordance with the provisions of this Subsection.

47:6007.H.(1) State-certified infrastructure project applicants may submit to the office on or before December 31, 2015, all requests and required documentation for final certification of all tax credits granted by this provision, after which time all such claims to tax credits shall be deemed waived.

47:6007.H.(2) Any request shall be accompanied by an audit performed by an independent certified public accountant.

47:6007.H.(3) The office, the secretary, and the division shall review the audit, and may require additional information needed to make a determination as to certification.

47:6007.H.(4) The office may request an additional audit report of expenditures submitted by the state-certified motion picture infrastructure project applicant, with the cost of the additional report paid by the applicant.

47:6007.H.(5) Within three hundred sixty-five days after receipt of the audit report and all required supporting information, or December 31, 2016, whichever occurs first, the office, the secretary, and the division shall issue a denial letter or a tax credit certification letter to the investors indicating the amount of tax credits certified for the state-certified infrastructure project for all qualifying expenditures verified by the office.

47:6007.H.(6) Tax credits provided for in this Section shall not be considered entitlements, and the state-certified motion picture infrastructure applicant shall bear the burden of clearly and unequivocally establishing eligibility for tax credits.

47:6007.H.(7) In the event that a request for final certification is denied, an applicant may appeal the decision in accordance with program rules.

47:6007.H.(8) No motion picture infrastructure tax credits shall be certified after July 1, 2017.

47:6007.I. No credits shall be allowed pursuant to this Section for applications received on or after July 1, 2031.

47:6007.J. Credit caps, structured pay outs, and project size limitations.

47:6007.J.(1) Department of Economic Development program issuance cap.

47:6007.J.(1)(a) The department shall by rule establish the method for granting tax credits in final tax credit certification letters, including but not limited to a first-come, first-served system, reservation of tax credits for a specific time period, or other method which the department, in its discretion, may find beneficial to the program.

47:6007.J.(1)(b) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2017, but prior to July 1, 2023, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred fifty million dollars. Twenty percent of the annual program cap shall be reserved as follows: five percent for qualified entertainment companies, five percent for Louisiana screenplay productions, and ten percent for independent film productions. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

There are three versions of Sec. 47:6007.J.(1)(b)(i). The first version, as reproduced immediately below, is applicable to taxable periods beginning before January 1, 2025. For alternate versions, see below.

47:6007.J.(1)(b)(i) If the total amount of credits granted to QECs in any fiscal year is less than the QEC cap, any residual amount of unused credits shall carry forward for use in subsequent years and may be granted in addition to the QEC cap for each year.

There are three versions of Sec. 47:6007.J.(1)(b)(i). The second version, as reproduced immediately below, amended by Act 11 (H.B. 10), Laws 2024, 3rd Extra. Sess., is effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025. For alternate versions, see above and below.

47:6007.J.(1)(b)(i) For tax credits granted in a final certification letter prior to July 1, 2024, if the total amount of credits granted to QECs in any fiscal year is less than the QEC cap, any residual amount of unused credits shall carry forward for use in subsequent years and may be granted in addition to the QEC cap for each year.

There are three versions of Sec. 47:6007.J.(1)(b)(i). The third version, as reproduced below, amended by Act 5 (H.B. 2), Laws 2024, 3rd Extra. Sess., is effective January 1, 2025, and applicable to income tax periods beginning on or after January 1, 2025, and franchise tax periods beginning on or after January 1, 2026. For alternate versions, see above.

47:6007.J.(1)(b)(i) For tax credits granted in a final certification letter prior to July 1, 2024, if the total amount of credits granted to QECs in any fiscal year is less than the QEC cap, any residual amount of unused credits shall carry forward for use in subsequent years and may be granted in addition to the QEC cap for each year.

47:6007.J.(1)(b)(ii) If the total amount of credits granted in any fiscal year to screenplay productions or independent film productions is less than their respective caps, any residual amount may be available for issuance by the department during that fiscal year as established by rule.

47:6007.J.(1)(b)(iii) The department shall make reasonable efforts to post a listing of estimated amounts available under the cap on its website.

There are three versions of Sec. 47:6007.J.(1)(c). The first version, as reproduced immediately below, is applicable to taxable periods beginning before January 1, 2025. For alternate versions, see below.

47:6007.J.(1)(c) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2023, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred fifty million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

There are three versions of Sec. 47:6007.J.(1)(c). The second version, as reproduced immediately below, amended by Act 11 (H.B. 10), Laws 2024, 3rd Extra. Sess., is effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025. For alternate versions, see above and below.

47:6007.J.(1)(c) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2023, but prior to July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred fifty million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

There are three versions of Sec. 47:6007.J.(1)(c). The third version, as reproduced below, amended by Act 5 (H.B. 2), Laws 2024, 3rd Extra. Sess., is effective January 1, 2025, and applicable to income tax periods beginning on or after January 1, 2025, and franchise tax periods beginning on or after January 1, 2026. For alternate versions, see above.

47:6007.J.(1)(c) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2023, but prior to July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred fifty million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

There are two versions of Sec. 47:6007.J.(1)(d). The first version, as reproduced immediately below, added by Act 11 (H.B. 10), Laws 2024, 3rd Extra. Sess., is effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025. For an alternate version, see below.

47:6007.J.(1)(d) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred twenty-five million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

There are two versions of Sec. 47:6007.J.(1)(d). The second version, as reproduced below, separately added by Act 5 (H.B. 2), Laws 2024, 3rd Extra. Sess., is effective January 1, 2025, and applicable to income tax periods beginning on or after January 1, 2025, and franchise tax periods beginning on or after January 1, 2026. For an alternate version, see above.

47:6007.J.(1)(d) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred twenty-five million

dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

47:6007.J.(2) Department of Revenue taxpayer claim cap.

There are three versions of Sec. 47:6007.J.(2)(a). The first version, as reproduced immediately below, is applicable to taxable periods beginning before January 1, 2025. For alternate versions, see below.

47:6007.J.(2)(a) Beginning July 1, 2017, claims against state income tax allowed on returns for tax credits or transfers of such tax credits, including legacy credits, to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred eighty million dollars each fiscal year. If less than one hundred eighty million dollars of such tax credits and transfers are allowed in a fiscal year, the remaining amount, plus any amounts remaining from previous fiscal years, shall be added to the one hundred eighty million dollar limit of subsequent fiscal years until that amount of tax credits or tax credit transfers to the Department of Revenue are claimed and allowed.

There are three versions of Sec. 47:6007.J.(2)(a). The second version, as reproduced immediately below, amended by Act 11 (H.B. 10), Laws 2024, 3rd Extra. Sess., is effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025. For alternate versions, see above and below.

47:6007.J.(2)(a)

47:6007.J.(2)(a)(i) Beginning July 1, 2017, through June 30, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits, including legacy credits, to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred eighty million dollars each fiscal year. For claims allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue on or before June 30, 2024, if less than one hundred eighty million dollars of such tax credits and transfers are allowed in a fiscal year, the remaining amount, plus any amounts remaining from previous fiscal years, shall be added to the one hundred eighty million dollar limit of subsequent fiscal years until that amount of tax credits or tax credit transfers to the Department of Revenue are claimed and allowed.

47:6007.J.(2)(a)(ii) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred twenty-five million dollars each fiscal year.

There are three versions of Sec. 47:6007.J.(2)(a). The third version, as reproduced below, amended by Act 5 (H.B. 2), Laws 2024, 3rd Extra. Sess., is effective January 1, 2025, and applicable to income tax periods beginning on or after January 1, 2025, and franchise tax periods beginning on or after January 1, 2026. For alternate versions, see above.

47:6007.J.(2)(a)

47:6007.J.(2)(a)(i) Beginning July 1, 2017, through June 30, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits, including legacy credits, to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred eighty million dollars each fiscal year. For claims allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue on or before June 30, 2024, if less than one hundred eighty million dollars of such tax credits and transfers are allowed in a fiscal year, the remaining amount, plus any amounts remaining from previous fiscal years, shall be

added to the one hundred eighty million dollar limit of subsequent fiscal years until that amount of tax credits or tax credit transfers to the Department of Revenue are claimed and allowed.

47:6007.J.(2)(a)(ii) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred twenty-five million dollars each fiscal year.

47:6007.J.(2)(b)

47:6007.J.(2)(b)(i) Claims for tax credits or transfers of tax credits to the Department of Revenue shall be allowed on a first-come, first-served basis. Any taxpayer whose claim for such tax credits or transfer to the Department of Revenue is disallowed because the fiscal year cap has been reached may use the tax credits against state income tax due in an original return filed in the next fiscal year or may transfer tax credits to the Department of Revenue the next fiscal year, and his claim or transfer shall have priority over other claims filed or transfers applied for after the date of his original claim or application for transfer.

47:6007.J.(2)(b)(ii) If a claim against state income tax for a tax credit is disallowed because the fiscal year cap has been reached, the Department of Revenue may provide for an abatement of interest pursuant to [R.S. 47:1601](#) and a waiver of delinquent payment penalties pursuant to [R.S. 47:1603](#).

47:6007.J.(2)(b)(iii) Any transferor whose transfer of legacy credits to the Department of Revenue exceeds ten million dollars in one fiscal year shall be paid a maximum of ten million dollars that year and may transfer the remaining legacy credits, up to a maximum of ten million dollars for each subsequent fiscal year, to the Department of Revenue and his transfer shall have priority over other transfers applied for after the date of his original application for transfer.

47:6007.J.(2)(c) For all completed applications for transfer submitted to the Department of Revenue on or after July 1, 2017, the face value of the credits transferred to the Department of Revenue shall be subtracted from the remaining available Department of Revenue taxpayer claim cap.

47:6007.J.(2)(d) The Department of Revenue shall make reasonable efforts to post a listing of estimated amounts available under the cap on its website.

47:6007.J.(3) Department of Economic Development individual project issuance cap.

47:6007.J.(3)(a) Project-based production tax credit. For applications for state-certified productions on or after July 1, 2017, the maximum amount of credits that may be granted for a single state-certified production shall not exceed twenty million dollars, except for state-certified productions for scripted episodic content that may be granted up to twenty-five million dollars per season.

47:6007.J.(3)(b) Company-based QEC payroll tax credit. For applications for qualified entertainment company contracts on or after July 1, 2017, the maximum amount of credits that may be granted for a single company shall not exceed one million dollars per year.

47:6007.J.(4) Department of Economic Development individual payroll cap.

47:6007.J.(4)(a) Project-based production tax credit. For applications for state-certified productions on or after July 1, 2017, the maximum amount of qualifying payroll expenditures made for the services rendered by an individual, whether directly to an individual, or indirectly through a loan out company, shall be three million dollars per person and no tax credits shall be earned for payroll expenditures in excess of three million dollars per person.

47:6007.J.(4)(b) Company-based QEC payroll tax credit. For applications for qualified entertainment company contracts on or after July 1, 2017, the maximum amount of qualifying QEC payroll expenditures shall be two hundred thousand dollars per person, for each employee as reported on a Form W-2, and no tax credits shall be earned for payroll expenditures in excess of two hundred thousand dollars per person.

47:6007.J.(5) Department of Economic Development structured pay outs.

47:6007.J.(5)(a) The department may, at its discretion, require credits for any size production or approved QEC to be structured over the course of two or more years, as provided for in the initial certification letter or QEC contract.

47:6007.J.(5)(b) The department shall by rule establish the circumstances under which a structured pay-out of credits may be required, including but not limited to the availability of tax credits in any given year or the best interests of the state.

47:6007.K. The office shall develop a new Louisiana promotional graphic which includes a symbol that is easily recognized as representing the state of Louisiana. The promotional graphic shall be submitted to the Joint Legislative Committee on the Budget for approval no later than November 1, 2023.

(As enacted by Act 894, Laws 1992; as amended by [Act 6 \(S.B. 108\)](#), Laws 2002, 1st Ext. Sess.; [Act 124 \(H.B. 892\)](#), Laws 2003; [Act 7 \(H.B. 10\)](#), Laws 2004, 1st Ext. Sess., effective March 25, 2004; [Act 456 \(H.B. 731\)](#), Laws 2005, effective for taxable years beginning after December 31, 2005, and is not applicable to state-certified productions that have received an effective initial certification date that is prior to December 31, 2005 (for state-certified infrastructure projects, this Act is effective on or after July 1, 2005); [Act 456 \(H.B. 936\)](#), Laws 2007, effective July 1, 2007; [Act 478 \(H.B. 898\)](#), Laws 2009, effective July 9, 2009; [Act 530 \(S.B. 159\)](#), Laws 2009, effective July 10, 2009; [Act 633 \(H.B. 787\)](#), Laws 2010, effective July 1, 2010; [Act 418 \(H.B. 377\)](#), Laws 2013, effective June 21, 2013; [Act 178 \(S.B. 165\)](#), Laws 2013, effective August 1, 2013; [Act 646 \(H.B. 1026\)](#), Laws 2014, effective July 1, 2014; [Act 357 \(H.B. 749\)](#), Laws 2015, effective June 29, 2015; [Act 129 \(H.B. 748\)](#), Laws 2015, effective July 1, 2015; [Act 134 \(H.B. 829\)](#), Laws 2015, effective July 1, 2015; [Act 144 \(S.B. 106\)](#), Laws 2015, effective July 1, 2015, if the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five year period; [Act 361 \(H.B. 773\)](#), Laws 2015, effective July 1, 2015; [Act 452 \(S.B. 101\)](#), Laws 2015, effective July 1, 2015; [Act 142 \(S.B. 102\)](#), Laws 2015, effective July 1, 2015, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five year period, and applicable to productions with applications received by the office on and after July 1, 2015; [Act 417 \(H.B. 678\)](#), Laws 2015, effective July 1, 2015, and applicable to productions receiving initial certification on or after August 1, 2015; [Act 412 \(H.B. 604\)](#), Laws 2015, effective August 1, 2015, and applicable to all applications or submissions for certification or issuance of tax credits submitted to the department on or after January 1, 2016; [Act 425 \(H.B. 735\)](#)¹, Laws 2015, effective August 1, 2015, and applicable to expenditures occurring after January 1, 2016, for productions which receive initial certification on or after January 1, 2016; [Act 451 \(S.B. 98\)](#), Laws 2015, effective January 1, 2016, and Applicable to transfers occurring on and after regulations of the Department of Revenue providing for the qualifications of persons to be included in the Public Registry of Motion Picture Investor Tax Credit Brokers are finalized and become effective (such office will provide written notice to the Louisiana State Law Institute of the date upon which the regulations become effective); [Act 141 \(S.B. 100\)](#), Laws 2015, effective January 1, 2016, if and when the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and applicable to all productions receiving initial certification on and after December 31, 2015; [Act 143 \(S.B. 103\)](#), Laws 2015, effective January 1, 2016, if the commissioner of administration and the Legislative Auditor provide written notice to the President of the Senate, the Speaker of the House of Representatives, and the Louisiana State Law Institute that they have determined that an Act or Acts were enacted in the 2015 Regular Session of the Legislature sufficient to offset any tax increases provided for in the Acts of such Session over a five-year period, and applicable to productions with applications received by the office of entertainment industry development of the Department of Economic Development on and after July 1, 2016; [Act 223 \(H.B. 508\)](#), Laws 2017, effective June 15, 2017; [Act 309 \(S.B. 254\)](#), Laws 2017, effective June 15, 2017; [Act 114 \(H.B. 515\)](#), Laws 2021, effective July 1, 2022; [Act 411 \(H.B. 562\)](#), Laws 2023, effective August 1, 2023; [Act 5 \(H.B. 2\)](#), Laws 2024, 3rd Extra. Sess., effective January 1, 2025, and applicable to income tax periods beginning on or after January 1, 2025, and franchise tax periods beginning on or after January 1, 2026; [Act 11 \(H.B. 10\)](#), Laws 2024, 3rd Extra. Sess., effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025.)

Footnotes

- 1 Sec. 2 of Act 662 (H.B. 737), Laws 2016, effective June 17, 2016, and applicable to all taxable years beginning on or after January 1, 2016 provides:

Sec. 2. "Section 2 of Act No. 425 of the 2015 Regular Session of the Legislature is hereby amended and reenacted to read as follows:

Section 2. The provisions of this Act shall be applicable to expenditures occurring after January 1, 2016, for productions which receive initial certification on or after January 1, 2016."

Laws

Sec. 47:1561.3, Louisiana, Special authority to recover nonrefundable tax credits**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 18 ADMINISTRATIVE PROVISIONS, Part III Assessment and Collection Procedures**

47:1561.3.A. Except as provided in [R.S. 47:1561.2](#), all tax benefits, including nonrefundable tax credits, previously granted to a taxpayer but later disallowed, may be recovered by the secretary through any collection remedy authorized by [R.S. 47:1561](#) and initiated within any of the following:

47:1561.3.A.(1) Two years from December thirty-first of the year in which the benefit was paid.

47:1561.3.A.(2) Three years from December thirty-first of the year in which the taxes for the filing period were due.

47:1561.3.A.(3) The time period for which prescription has been extended, as provided by [R.S. 47:1580](#).

47:1561.3.B. The only interest that may be assessed and collected on any recovered tax benefits amount is interest at a rate three percentage points above the rate provided in R.S. 9:3500(B), which shall be computed from the date of issuance to the date payment is received by the secretary.

47:1561.3.C. The provisions of this Section are in addition to and shall not limit the authority of the secretary to assess or to collect under any other provision of law.

(As added by [Act 370 \(S.B. 259\)](#), Laws 2018, effective August 1, 2018.)

Laws

Sec. 47:306, Louisiana, Returns and payment of tax; penalty for absorption**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 2 SALES TAX****47:306.A. General provisions.****47:306.A.(1)**

47:306.A.(1)(a) Except as hereafter provided, the taxes levied hereunder shall be due and shall be payable monthly. For the purpose of ascertaining the amount of tax payable, all dealers shall transmit, on or before the twentieth day of the month following the month in which this tax becomes effective, to the secretary of revenue, upon forms prescribed, prepared, and furnished by him, returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payments for services, as the case may be, arising from all taxable transactions during the preceding calendar month. Thereafter, like returns shall be prepared and transmitted to the secretary by all dealers on or before the twentieth day of each month for the preceding calendar month. These returns shall show any further information the secretary may require to enable him to correctly compute and collect the tax levied. Every dealer, at the time of making the return required hereunder, shall compute and remit to the secretary the required tax due for the preceding calendar month, and failure to so remit such tax shall cause said tax to become delinquent.

47:306.A.(1)(b) However, whenever the taxes due hereunder from a dealer average less than five hundred dollars per month, the taxes hereunder shall be due and payable quarterly by the dealer, and the return required from the dealer for the quarter shall be filed on or before the twentieth day of the first month of the next succeeding quarter. The secretary shall provide by regulation for the period and method of determining, under this proviso, the average taxes due from a dealer. Any dealer who is required to file his sales tax return on a quarterly basis, as provided above, may file his returns and pay the tax on a monthly basis after first having received written approval from the secretary to do so. Application to file monthly must be furnished to the secretary in writing and will set forth complete justification for the shorter reporting period.

47:306.A.(1)(c) Whenever the taxes due to the state or any single tax collector are from the state acting as a dealer through any department, agency, board, commission, or other state entity, the taxes shall be due and payable annually, and the return shall be filed and tax paid on or before the twentieth day of the month following the end of the state's fiscal year. However, if the accumulated sales taxes due hereunder to the state or any single tax collector equal or exceed five hundred dollars by the last day of any calendar month prior to the close of the state's fiscal year, the taxes shall be due and payable and the return shall be filed and the tax paid on or before the twentieth day of the calendar month following the calendar month during which the five hundred dollar threshold is exceeded.

47:306.A.(1)(d) In addition to the provisions of this Section requiring monthly or quarterly filing of returns, dealers liable for the sales and use taxes of political subdivisions may file letter returns and remit such political subdivision taxes pursuant to R.S. 33:2720.1.

47:306.A.(2)

47:306.A.(2)(a) Gross proceeds from rentals or leases shall be reported and the tax shall be paid with respect thereto, in accordance with rules and regulations for reporting as established by the collector following the month in which the payment for the lease or rental is actually collected by lessor.

47:306.A.(2)(b) Notwithstanding any other provisions of law to the contrary, lessors of property to be used offshore as provided for in R.S. 47:301(4)(d)(ii) shall not be required to collect or otherwise pay rental taxes on the gross proceeds from such leases and rentals.

47:306.A.(3)

Sec. 47:306.A.(3)(a), as reproduced immediately below, is applicable to taxable periods beginning before January 1, 2025. For provisions applicable to taxable periods beginning on and after January 1, 2025, see below.

47:306.A.(3)(a) For the purpose of compensating the dealer in accounting for and remitting the tax levied by this Chapter, each dealer shall be allowed one and five hundredths percent of the amount of tax due and accounted for and remitted to the secretary in the form of a deduction in submitting his report and paying the amount due by him, provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder. The aggregate state compensation for a dealer who operates one or more business locations within Louisiana shall not exceed one thousand five hundred dollars per calendar month. This compensation shall be allowed only if the payment of the dealer is timely paid and the return is timely filed. Notwithstanding any other provision of law, the calculation of this deduction shall be based only on the taxes levied pursuant to [R.S. 47:302](#), 321, 331, and [R.S. 51:1286](#). There shall be no compensation for the taxes accounted for and remitted pursuant to [R.S. 47:321.1](#) or any other sales tax levied by the state.

Sec. 47:306.A.(3)(a), as reproduced below, amended by Act 11 (H.B. 10), Laws 2024, 3rd Extra. Sess., effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025. For provisions applicable to taxable periods beginning before January 1, 2025, see above.

47:306.A.(3)(a) For the purpose of compensating the dealer in accounting for and remitting the tax levied by this Chapter, each dealer shall be allowed one and five hundredths percent of the amount of tax due and accounted for and remitted to the secretary in the form of a deduction in submitting his report and paying the amount due by him, provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder. The aggregate state compensation for a dealer who operates one or more business locations within Louisiana shall not exceed seven hundred and fifty dollars per calendar month. This compensation shall be allowed only if the payment of the dealer is timely paid and the return is timely filed. Notwithstanding any other provision of law, the calculation of this deduction shall be based only on the taxes levied pursuant to [R.S. 47:302](#), 321, 331, and [R.S. 51:1286](#). There shall be no compensation for the taxes accounted for and remitted pursuant to [R.S. 47:321.1](#) or any other sales tax levied by the state.

47:306.A.(3)(b) Municipalities are hereby authorized to pay compensation to their sales tax dealers in any amounts designated by the governing body of the municipality.

47:306.A.(4) The collector, for good cause, may extend, for not to exceed thirty days, the time for making any returns required under the provisions of this Chapter.

47:306.A.(5) For the purpose of collecting and remitting to the state the tax imposed by this Chapter, the dealer is hereby declared to be the agent of the state.

Sec. 47:306.A.(6), as reproduced below, repealed by Act 11 (H.B. 10), Laws 2024, 3rd Extra. Sess., is effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025.

47:306.A.(6) In making their returns to the secretary, dealers who have paid advance sales tax on purchases of tangible personal property for resale during periods when R.S. 47:306(B) was effective shall deduct from the total tax collected by them upon the retail sale of the commodity the amount of tax paid by

them to manufacturers, wholesalers, jobbers and suppliers during the period reported, provided tax paid invoices evidencing the payment are retained by the dealer claiming the refund or credit. If the amount so paid during any reporting period amounts to more than the tax collected by him for the period reported, the excess so paid shall be allowed as refund or credit against the tax collected by the dealer during the succeeding period or periods.

Sec. 47:306.A.(7), as reproduced below, repealed by Act 11 (H.B. 10), Laws 2024, 3rd Extra. Sess., is effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025.

47:306.A.(7) The state, and any parish, municipality, school board, and any other tax authority which levies a sales and use tax is hereby prohibited from requiring manufacturers, wholesalers, jobbers, suppliers, or any other taxpayer to collect such sales tax in advance from dealers to whom they sell for the purpose of resale.

47:306.B. (Repealed by Act 393 (S.B. 360), Laws 2007, effective January 1, 2009.)

47:306.C. (Repealed by Act 393 (S.B. 360), Laws 2007, effective January 1, 2009.)

Sec. 47:306.D., as reproduced below, repealed by Act 11 (H.B. 10), Laws 2024, 3rd Extra. Sess., is effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025.

47:306.D. *Registration by nonresident prime contractor.*

47:306.D.(1) Prior to commencing work on any construction contract which in the aggregate exceeds three thousand dollars, any nonresident prime contractor, as defined in R.S. 47:9(A)(2), shall:

47:306.D.(1)(a) Register the contract with the Department of Revenue in accordance with the provisions of R.S. 47:9(A)(1) and obtain a certificate in a form to be determined by the secretary, which certificate shall identify the construction project registered and recite the total amount of the contract.

47:306.D.(1)(b) File with the department a surety bond or a blanket surety bond for all contracts, sufficient to cover all taxes due on the contract or contracts, in accordance with the provisions of R.S. 47:9(B)(1).

47:306.D.(1)(c) Register the contract with the central collection agency for local sales and use taxes of the parish in which the contract is to be performed. The central collection agency shall issue a certificate in a form determined by the secretary, following the requirements in Subparagraph (a) of this Paragraph, certifying that all requirements for surety bonds established by local ordinances applicable to the location of the project have been met.

47:306.D.(2)

47:306.D.(2)(a) No state entity, including but not limited to the office of state fire marshal, code enforcement and building safety or local governing authority charged with the responsibility of issuing any permit, license, or certificate necessary for the lawful commencement of any construction contract subject to the provisions of this Subsection, shall issue such permit, license, or certificate until sufficient proof of possession of the certificates obtained as provided in this Subsection for that project is shown by the applicant.

47:306.D.(2)(b) Any person failing to execute any bond herein provided before beginning the performance of any contract shall be denied the right to perform such contract until he complies with such requirements. The secretary of the Department of Revenue shall have the right to enjoin the performance of the contract until a satisfactory bond is executed and filed, and the secretary may also

impose a penalty for commencing of two hundred dollars or two percent of the construction contract, whichever is greater.

47:306.D.(3) Within thirty days of the completion and acceptance of the contract project, the prime contractor shall submit to the department, on a form provided or approved by the department, a complete and accurate accounting of all state sales and use taxes which became due as a result of the contract. In the event that there are additional taxes due, they shall be submitted with the accounting.

47:306.D.(4) The secretary of the Department of Revenue shall promulgate such rules and regulations and may have printed such forms as are necessary to effectuate the provisions of this Subsection.

47:306.D.(5) Nothing herein shall be construed so as to affect the licensing requirements of R.S. 47:341 et seq.

47:306.E. *Payment of tax by a licensed vehicle dealer.* Notwithstanding any other provision of law to the contrary, including the provisions of Subsection A of this Section, every vehicle dealer licensed pursuant to Title 32 of the Louisiana Revised Statutes of 1950 who sells a vehicle at retail shall remit all taxes collected pursuant to R.S. 47:303(B) no later than forty days from the date of sale or ten days from receipt by the licensed vehicle dealer of the title to any vehicle accepted in trade, if the title is received by the dealer in excess of thirty days from the date of sale provided that the deadline for the submission of taxes cannot be extended under this provision beyond the ninetieth day from the date of the sale. Any licensed vehicle dealer claiming under this provision an extension for the remittance of taxes beyond the fortieth day from the date of vehicle sale shall document, through a means satisfactory to the vehicle commissioner, the actual date that the dealer received title to the vehicle accepted in trade. The vehicle commissioner, for good cause shown, may extend the time for remitting the taxes for these licensed vehicle dealers for a period not to exceed ninety days and may waive penalties on payment of taxes by a licensed vehicle dealer who remits the taxes later than forty days.

(As amended by Act 491, Laws 1954; Act 9, Laws 1964, 1st Sp. Sess.; Act 11, Laws 1965; Act 52, Laws 1968, 1st Sp. Sess.; Act 226 and Act 555, Laws 1970; Act 133, Laws 1971; Act 220, Laws 1972; Act 461, Laws 1975; Act 304, Laws 1977; Act 469, Laws 1982; Acts 389, 867, and 916, Laws 1985; Act 757, Laws 1986; Act 2, Laws 1988; Act 388, Laws 1990; Acts 173 and 709, Laws 1991; Act 893, Laws 1993; Act 8, Laws 1994; Acts 284 and 1186, Laws 1995; Act 32, Laws 1996, 1st Extra. Sess.; Act 50, Laws 1998, 1st Extra. Sess.; Act 24 (S.B. 41), Laws 1998; Act 62 (H.B. 260), Laws 1998; [Act 68 \(H.B. 984\)](#), [Laws 2001](#), Act 7 (H.B. 1274) and Act 215 (H.B. 179), Laws 2001; [Act 98 \(H.B. 127\)](#), [Laws 2002](#), 1st Extra. Sess.; [Act 99 \(H.B. 128\)](#), [Laws 2002](#), 1st Extra. Sess.; [Act 43 \(H.B. 1066\)](#), [Laws 2003](#), effective July 1, 2003; [Act 457 \(S.B. 354\)](#), [Laws 2006](#), effective June 15, 2006; [Act 393 \(S.B. 360\)](#), [Laws 2007](#), effective January 1, 2009; [Act 707 \(H.B. 607\)](#), Laws 2008, effective August 15, 2008; [Act 425 \(H.B. 653\)](#), Laws 2013, effective July 1, 2013; [Act 15 \(H.B. 43\)](#), Laws 2016, 1st Extra. Sp. Sess., effective April 1, 2016, and applicable to all taxable transactions occurring on or after April 1, 2016; [Act 27 \(H.B. 11\)](#), Laws 2020, 1st Extra. Sess., effective August 1, 2020; [Act 11 \(H.B. 10\)](#), Laws 2024, 3rd Extra. Sess., effective December 4, 2024, and applicable to taxable periods beginning on and after January 1, 2025.)

Laws

Sec. 47:715.1, Louisiana, Reimbursement of funds; exempt use school buses**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes**

47:715.1.A. Contract drivers of all privately owned school buses transporting Louisiana students shall qualify for a refund of three-fourths of the gasoline tax and special fuels tax provided for in this Chapter. The reimbursement provided by this Section shall be paid from the Parish Transportation Fund allocable to the parish from which the reimbursement is claimed. This refund shall not extend to commercial buses which transport students only incidentally as a part of the operator's regular business. This refund shall extend to all contract school buses transporting Louisiana students whether such students are in public or private schools and whether they are preschool, elementary, secondary, or postsecondary school students.

47:715.1.B. The secretary of the Department of Revenue shall, upon receipt of a statement and supporting documentation of gasoline tax or special fuels purchases submitted to him by a contract driver and owner qualifying under this Section, refund three-fourths of the total amount of gasoline taxes and special fuels taxes paid by each pursuant to R.S. 47:711 et seq. and R.S. 47:801 et seq. This statement shall be submitted annually at the end of each school year on forms provided by the secretary. The secretary may adopt and promulgate rules and regulations necessary to implement the provisions of this Section.

(As enacted by Act 927, Laws 1984; as amended by Act 658, Laws 1997, effective August 15, 1997; [Act 375 \(H.B. 634\), Laws 2005](#), effective July 1, 2005; [Act 303 \(H.B. 417\), Laws 2007](#), effective July 9, 2007, applicable retroactively to July 1, 2006.)

Laws

Sec. 47:721, Louisiana, Tax collectible from dealers**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part I Gasoline Taxes**

47:721.A. The taxes levied in this Part shall be collectible from all persons engaged as dealers in the handling, sale, use or distribution of gasoline or motor fuel.

It is the purpose of this Part to centralize the collection of the tax herein levied in the hands of those who originally dispose of gasoline or motor fuel for distribution, use and consumption within this state as far as practicable, but if for any reason the dealer who first handles, sells, distributes, uses, etc., the gasoline or motor fuel shall have escaped payment of the taxes herein levied, payment of the taxes may be required of any dealer in whose hands the aforesaid taxable commodities may be found, where it is evident the taxes have not previously been paid or guaranteed by bond.

Any person who sells, offers for sale, or has in his possession for sale, use, consumption or distribution gasoline or motor fuel, the tax on which he cannot prove has been previously paid, or that the payment of said tax has been guaranteed by a bond which has been furnished and accepted, shall be liable for the tax thereon, as levied by this Part and he must qualify as a dealer before engaging in the said business.

In no case, however, shall there be a duplication of the collection of the tax levied in this Part.

47:721.B. Any jobber of gasoline or other motor fuels whose principal business is selling gasoline and other motor fuels for resale, and who:

47:721.B.(1)

47:721.B.(1)(a) Maintains in this state facilities for the storage of gasoline or other motor fuels in the amount of thirty thousand gallons or more;

47:721.B.(1)(b) Has complied with the requirements of R.S. 47:725 by furnishing a satisfactory surety bond as a gasoline dealer to the secretary to guarantee payment of taxes levied by this Part;

47:721.B.(1)(c) Has, during the preceding six calendar months, purchased gasoline or other motor fuels in an amount in excess of three hundred thousand gallons;

47:721.B.(1)(d) Has obtained from the secretary written permission to make use of the provisions of this Subsection; and

47:721.B.(1)(e) Is a bona fide jobber of gasoline or other motor fuels, may, at his option, request and require that a bonded manufacturer of such products deliver such products to him without the payment of all but one cent per gallon of the taxes levied by R.S. 47:711 under the following conditions:

47:721.B.(2)

47:721.B.(2)(a) Any jobber who accepts delivery of gasoline or other motor fuels from the manufacturer upon which the tax has not been paid, on or before the twentieth day of the month following the month in which such delivery is accepted, shall file a report with the secretary furnishing such information as the secretary by regulation may require, and shall with such report pay the tax on total purchases of gasoline or other motor fuels during the preceding calendar month.

47:721.B.(2)(b) Any jobber who avails himself of this Subsection shall fully comply with the provisions hereof and in the event of noncompliance the secretary shall notify such jobber that he will no longer be permitted to purchase gasoline or other motor fuels without payment of the tax to the manufacturer.

47:721.B.(2)(c) Any jobber who pays the taxes on his purchases directly to the secretary as permitted by this Subsection shall be entitled to the allowance for losses in handling as provided in R.S. 47:719(A).

47:721.C. The secretary shall prepare and furnish to all manufacturers who request it a list of all jobbers who are qualified to make use of the provisions of Subsection B and, in sales to jobbers on this list, the manufacturer shall be relieved of all but one cent per gallon of the liability for the payment of taxes accrued or accruing under R.S. 47:711 for which the manufacturer otherwise might be responsible.

47:721.D. Nothing in Subsection B shall be construed as being applicable to consignees or commission agents or to those whose principal business is retailing gasoline or other motor fuels through the medium of service stations owned or operated by themselves on a salary or commission basis, or to any persons, firms, corporations, or associations of persons formed so as to have the effect of circumventing the intent and purpose of this Part. The sole meaning and intent is to permit bona fide jobbers of gasoline or other motor fuels who maintain and actually use the facilities of a bulk plant in this state to pay, under the enumerated conditions, all but one cent per gallon of the taxes levied by R.S. 47:711 directly to the secretary of revenue instead of to the bonded manufacturer.

(As amended by Act 463, Laws 1964; Act 7, Laws 1968, 1st Sp. Sess.; Act 221, Laws 1972; Act 193, Laws 1974; Act 503, Laws 1975; Act 11, Laws 1984, 1st Sp. Sess., effective July 1, 1984.)

Laws

Sec. 47:818.12, Louisiana, Taxes levied; rates**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.12.A. There is hereby levied a tax of sixteen cents per net gallon on all gasoline as defined in this Part sold, used, or consumed in the state of Louisiana for domestic consumption.

47:818.12.B. There is hereby levied a tax of sixteen cents per net gallon on all diesel fuel as defined in this Part sold, used, or consumed in the state of Louisiana for the operation of motor vehicles, licensed or required to be licensed for highway use.

47:818.12.C. The taxes herein levied are in addition to the tax levied in R.S. 47:820.1 as provided in Part VI of this Chapter.

47:818.12.D. The imposition, collection, payment, and remittance of the tax levied by this Section shall be accomplished in the manner and at the time provided for in this Part.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.15, Louisiana, Use subject to refund of taxes paid**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.15.A. End users who purchase tax-paid gasoline or diesel fuel have the right to apply for a refund of applicable fuel taxes in the following circumstances:

47:818.15.A.(1) Contract drivers of all privately owned school buses transporting Louisiana students may qualify for a refund of three-fourths of the gasoline or diesel fuel tax provided for in this Subpart. This refund shall extend to all contract school buses transporting Louisiana students in public and nonpublic schools regardless of whether such students are preschool, elementary, secondary, or post-secondary students; however, this refund shall not extend to commercial buses that transport students only incidentally as a part of the operator's regular business. Claims for refund shall be submitted annually by the first day of August on forms provided by the secretary and shall list the taxes paid during the academic school year ending no later than June 30 of the year in which the claim is being filed. The reimbursement provided for in this Paragraph shall be paid from the Parish Transportation Fund allocable to the parish from which the reimbursement is claimed.

47:818.15.A.(2) Gasoline used for operating or propelling aircraft; for operating or propelling any commercial fishing boat or any vehicle used by a licensed fisherman in the administration of business associated with commercial fishing; any boat used to transport children to or from school; any farm tractor or any farm machinery, including any stationary motor, used in the actual tilling of the soil and production of crops when the requirements of R.S. 47:1681 et seq. have been met.

47:818.15.A.(3) Any gasoline blend stock not used by any person to produce gasoline when such person establishes that the ultimate use of such gasoline blend stock is not to produce gasoline; however, prior to purchasing the gasoline blend stock, the user must:

47:818.15.A.(3)(a) Make an application on forms prescribed by the secretary, stating the purposes for which such blend stock will be used.

47:818.15.A.(3)(b) Receive approval from the secretary.

47:818.15.A.(3)(c) Comply with the requirements established by the secretary for filing a claim for refund of the fuel taxes paid.

47:818.15.A.(4) Undyed diesel fuel used for nontaxable purposes when dyed diesel fuel is not available; however, prior to purchasing the undyed diesel fuel, the user must:

47:818.15.A.(4)(a) Make an application on forms prescribed by the secretary, stating the purposes for which such fuel will be used.

47:818.15.A.(4)(b) Receive approval from the secretary.

47:818.15.A.(4)(c) Furnish a copy of the secretary's approval to his vendor prior to purchasing the fuel.

47:818.15.A.(4)(d) Comply with the requirements established by the secretary for filing a claim for refund of the fuel taxes paid.

47:818.15.A.(5) Undyed diesel fuel used in any vehicle utilized by a licensed commercial fisherman in the administration of business associated with commercial fishing when the requirements of the secretary for making a claim have been met.

47:818.15.B. The secretary shall prescribe the time and the manner in which a claim for refund of taxes may be made.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006; as amended by [Act 303 \(H.B. 417\)](#), [Laws 2007](#), effective July 9, 2007, applicable retroactively to July 1, 2006.)

Laws

Sec. 47:818.19, Louisiana, Tax return and payment due date**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.19.A. The taxes levied by this Subpart shall be collected at the time of imposition as stated in R.S. 47:818.13. The tax levied by this Chapter shall be reported and paid to the secretary on or before the twentieth day of the calendar month for the preceding month unless otherwise stated. The secretary may require electronic filing of tax returns, reports, and payments as provided in R.S. 47:1519 and 1520.

47:818.19.B. All reports required by this Subpart are to be filed by the due date regardless of whether fuel tax is due under the provisions of the laws of this state.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.26, Louisiana, Returns required of importers**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.26.A. The monthly return of an importer shall contain the following information for the period covered by the return and any other information required by the secretary:

47:818.26.A.(1) The number of net gallons of imported gasoline or diesel fuel acquired from a supplier or permissive supplier who collected the tax due this state on the product sorted by product code, seller, point of origin, terminal code, and date of acquisition.

47:818.26.A.(2) The number of net gallons of imported gasoline or diesel fuel acquired from a person who did not collect the tax due this state on the gasoline or diesel fuel, sorted by product type, source state, seller, terminal code, and date of acquisition.

47:818.26.A.(3) The number of net gallons of imported gasoline or diesel fuel acquired from a bulk plant outside this state, sorted by bulk plant name, address, product code, and date of acquisition.

47:818.26.B. An importer that imports, by transport vehicle or another means of transfer outside the bulk transfer/terminal system, any gasoline or diesel fuel removed from a rack located in another state that does not require the seller of the gasoline or diesel fuel to collect the tax on the removal either at that state's rate or the rate of the destination state and the seller of the gasoline or diesel fuel is not a licensed supplier or permissive supplier, is responsible for the remission of the tax on the product so imported.

47:818.26.C. The return filed by the importer shall be due by the fifteenth day of the month following the period covered by the return.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.38, Louisiana, Permissive supplier election; out-of-state removals**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.38.A. A person may elect to obtain a permissive supplier license to collect and remit the taxes levied by this Subpart for gasoline or diesel fuel that is removed at a terminal in another state and has Louisiana as the destination state. A person electing to obtain a permissive supplier license waives any defense that this state lacks jurisdiction to require the collection of the tax due this state on the gasoline or diesel fuel intended for delivery to this state.

47:818.38.B. A licensed permissive supplier shall comply with all of the following requirements:

47:818.38.B.(1) Collect the tax due this state on the gasoline or diesel fuel.

47:818.38.B.(2) Report and pay the tax due on the gasoline or diesel fuel in the same manner as if the removal had occurred at a terminal located in Louisiana.

47:818.38.B.(3) Keep records of the removal of the gasoline or diesel fuel and submit to audits concerning the gasoline or diesel fuel as if the removal had occurred at a terminal located in Louisiana.

47:818.38.B.(4) Report sales to a person who is not licensed in this state where the destination state is Louisiana.

47:818.38.C. A licensed permissive supplier acknowledges that this state imposes the requirements listed in Subsection B of this Section and submits to the jurisdiction of this state only for purposes related to the administration of this Part.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.42, Louisiana, License revocation; cancellation**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.42.A. The secretary may revoke the license of any person licensed under this Subpart, upon written notice sent by certified mail to the licensee's last known address appearing in the secretary's files, for any of the following reasons:

47:818.42.A.(1) Filing by the licensee of a false report of the data or information required by this Subpart.

47:818.42.A.(2) Failure, refusal, or neglect of the licensee to file a report or information required by this Subpart.

47:818.42.A.(3) Failure of the licensee to pay the full amount of all taxes due or pay any penalties or interest due as required to be paid by such licensee.

47:818.42.A.(4) Failure of the licensee to keep accurate records of the quantities of gasoline or diesel fuel received, produced, refined, manufactured, compounded, sold, or used in Louisiana.

47:818.42.A.(5) Failure to file a new, larger, or additional surety bond as required by the secretary pursuant to R.S. 47:818.40 of this Subpart.

47:818.42.A.(6) Conviction of the licensee, licensee's agents, officers or employees, or a principal of the licensee for any act prohibited under this Subpart.

47:818.42.A.(7) Failure, refusal, or neglect of a licensee to comply with any other provision of this Chapter or any rule promulgated pursuant to this Chapter.

47:818.42.A.(8) Having a license or registration issued by another state canceled for cause.

47:818.42.A.(9) The licensee is determined not to be the real party in interest.

47:818.42.A.(10) Any prior license of the real party in interest has been revoked for cause.

47:818.42.A.(11) The licensee, or any of the licensee's agents, officers, or employees, has a prior conviction for motor fuel tax evasion in this state or any state, federal, or foreign jurisdiction and the conviction was not disclosed on the application.

47:818.42.B. The secretary shall refuse to grant or shall suspend any license previously granted for a period of at least thirty days, or until such time as the applicant may supply the secretary with evidence to the contrary, where there is prima facie evidence that the applicant, in the discretion of the secretary, is not a person of good moral character, or has violated the provisions of this Chapter or any rules, regulations, or instructions issued in connection therewith. The period of suspension set forth above shall under no circumstances exceed ninety calendar days from the date of suspension, unless at the end of the ninety-day period the secretary determines that the reason for the suspension still exists and in such cases the secretary may continue the period of suspension until sufficient evidence has been provided that the reason for suspension no longer exists.

47:818.42.C. The secretary shall cancel any license upon the written request of the licensee or upon the change in ownership or control of the licensed business.

47:818.42.D. Upon revocation or cancellation of any license, the license shall be surrendered to the secretary and the tax levied under this Subpart becomes due and payable within fifteen days on all untaxed gasoline or diesel fuel held in storage or otherwise in the possession of the licensee and all gasoline or diesel fuel sold, delivered, or used prior to the revocation or cancellation on which the tax has not been paid.

47:818.42.E. The secretary will not issue a new license to the same person for a period of three years from the date of revocation.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:818.42, Louisiana, License revocation; cancellation**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part V-A Fuel Tax Law, Subpart B Gasoline And Diesel Fuel**

47:818.42.A. The secretary may revoke the license of any person licensed under this Subpart, upon written notice sent by certified mail to the licensee's last known address appearing in the secretary's files, for any of the following reasons:

47:818.42.A.(1) Filing by the licensee of a false report of the data or information required by this Subpart.

47:818.42.A.(2) Failure, refusal, or neglect of the licensee to file a report or information required by this Subpart.

47:818.42.A.(3) Failure of the licensee to pay the full amount of all taxes due or pay any penalties or interest due as required to be paid by such licensee.

47:818.42.A.(4) Failure of the licensee to keep accurate records of the quantities of gasoline or diesel fuel received, produced, refined, manufactured, compounded, sold, or used in Louisiana.

47:818.42.A.(5) Failure to file a new, larger, or additional surety bond as required by the secretary pursuant to R.S. 47:818.40 of this Subpart.

47:818.42.A.(6) Conviction of the licensee, licensee's agents, officers or employees, or a principal of the licensee for any act prohibited under this Subpart.

47:818.42.A.(7) Failure, refusal, or neglect of a licensee to comply with any other provision of this Chapter or any rule promulgated pursuant to this Chapter.

47:818.42.A.(8) Having a license or registration issued by another state canceled for cause.

47:818.42.A.(9) The licensee is determined not to be the real party in interest.

47:818.42.A.(10) Any prior license of the real party in interest has been revoked for cause.

47:818.42.A.(11) The licensee, or any of the licensee's agents, officers, or employees, has a prior conviction for motor fuel tax evasion in this state or any state, federal, or foreign jurisdiction and the conviction was not disclosed on the application.

47:818.42.B. The secretary shall refuse to grant or shall suspend any license previously granted for a period of at least thirty days, or until such time as the applicant may supply the secretary with evidence to the contrary, where there is prima facie evidence that the applicant, in the discretion of the secretary, is not a person of good moral character, or has violated the provisions of this Chapter or any rules, regulations, or instructions issued in connection therewith. The period of suspension set forth above shall under no circumstances exceed ninety calendar days from the date of suspension, unless at the end of the ninety-day period the secretary determines that the reason for the suspension still exists and in such cases the secretary may continue the period of suspension until sufficient evidence has been provided that the reason for suspension no longer exists.

47:818.42.C. The secretary shall cancel any license upon the written request of the licensee or upon the change in ownership or control of the licensed business.

47:818.42.D. Upon revocation or cancellation of any license, the license shall be surrendered to the secretary and the tax levied under this Subpart becomes due and payable within fifteen days on all untaxed gasoline or diesel fuel held in storage or otherwise in the possession of the licensee and all gasoline or diesel fuel sold, delivered, or used prior to the revocation or cancellation on which the tax has not been paid.

47:818.42.E. The secretary will not issue a new license to the same person for a period of three years from the date of revocation.

(As added by Act 252 (H.B. 599), Laws 2005, effective July 1, 2006.)

Laws

Sec. 47:820.1, Louisiana, Imposition of tax**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part VI Transportation Infrastructure Model for Economic Development**

47:820.1.A. There is hereby levied a tax of four cents per gallon on all gasoline, diesel fuels, and special fuels as presently taxed by the provisions of Part V-A of this Chapter. The tax imposed herein shall be in addition to any other tax imposed on gasoline, diesel fuels, and special fuels.

47:820.1.B. The tax imposed herein shall be levied, collected, and administered in the same manner as provided in this Chapter for the taxes levied on gasoline and motor fuels and on special fuels. The secretary may promulgate rules and regulations as necessary for the administration of this Part.

(As enacted by Act 16, Laws 1989, effective January 1, 1990; as amended by Act 252 (H.B. 599), effective July 1, 2006.)

Laws

Sec. 47:820.4, Louisiana, Duration and issuance of bonds priority list; progress reports; recommendations by the Revenue Estimating Conference and the Transportation Estimating Conference; duration of the tax**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 7 TAXES ON PETROLEUM PRODUCTS, Part VI Transportation Infrastructure Model for Economic Development****47:820.4.A.**

47:820.4.A.(1) The Department of Transportation and Development shall establish a list of priorities in which all projects enumerated in R.S. 47:820.2(B)(1) which have not been completed by June 10, 1998, are listed in priority according to their economic development value including but not limited to criteria developed pursuant to the Statewide Intermodal Transportation Plan and shall report this priority list to the House and Senate Committees on Transportation, Highways and Public Works, the House Committee on Ways and Means, and the Senate Committee on Revenue and Fiscal Affairs not later than January 1, 1999.

47:820.4.A.(2) In establishing this priority list, the department may consider information, data, or testimony presented by any task force or study commission created by legislative act or executive order whose purpose is to study the Transportation Infrastructure Model for Economic Development program. The department may also evaluate the economic development potential of projects not listed in R.S. 47:820.2(B)(1) and may report this information to the committees.

47:820.4.A.(3)

47:820.4.A.(3)(a) Notwithstanding any other provision of law to the contrary, preconstruction work on the new Florida Avenue Bridge project shall begin no later than January 1, 2000.

47:820.4.A.(3)(b) Notwithstanding any other provision of law to the contrary, preconstruction work on the new Mississippi River Bridge at St. Francisville project shall begin no later than January 1, 2000.

47:820.4.B. The Department of Transportation and Development shall also submit a report to the House and Senate Committees on Transportation, Highways and Public Works, the House Committee on Ways and Means, and the Senate Committee on Revenue and Fiscal Affairs annually to inform the committees of the progress of the projects enumerated in R.S. 47:820.2(B)(1). This report shall include information on each project, including but not limited to the current construction phase, the anticipated date of completion, the estimated cost, and any other information requested by the committees.

47:820.4.C. The Revenue Estimating Conference shall submit a written report annually to the House and Senate Committees on Transportation, Highways and Public Works, the House Committee on Ways and Means, and the Senate Committee on Revenue and Fiscal Affairs to inform such committees of the projected amount of revenue to be collected during the next fiscal year pursuant to the tax levied in [R.S. 47:820.1](#). The Transportation Estimating Conference created in R.S. 39:21.3(F) shall utilize the projected revenue data submitted by the Revenue Estimating Conference and shall make recommendations to the committees regarding the expiration of this tax when it deems that there are sufficient funds to complete the projects listed in R.S. 47:820.2(B)(1).

47:820.4.D. Notwithstanding any other provision of law to the contrary, the tax imposed by [R.S. 47:820.1](#) shall cease at such time as all projects listed in R.S. 47:820.2(B)(1) are completed and all outstanding bonds

or any refunding bonds issued pursuant to the provisions of Chapter 14-A or 15 of Title 39 of the Louisiana Revised Statutes of 1950 or other indebtedness issued for the projects enumerated in this Part and payable from the proceeds of the tax levied by this Part have been paid in full as to principal and interest, whichever is later. However, no bonds may be issued which are secured by a pledge of the revenues generated by the tax levied by [R.S. 47:820.1](#) to provide funds for any project listed in R.S. 47:820.2(B)(1) after December 31, 2012. Furthermore, no bonds may be issued for a term of more than thirty-five years.

(As added by Act 16, Laws 1989, 1st Ex. Sess., effective January 1, 1990; as amended by Act 59, Laws 1998; Act 64, Laws 1998; Act 1 (S.B. 74), Laws 2000, effective June 15, 2000; Act 298 (H.B. 1158), Laws 2006.)

Laws

Sec. 47:1622, Louisiana, Crediting of overpayments against other obligations**LOUISIANA REVISED STATUTES OF 1950, TITLE 47 REVENUE AND TAXATION, SUBTITLE II PROVISIONS RELATING TO TAXES COLLECTED AND ADMINISTERED BY THE COLLECTOR OF REVENUE, CHAPTER 18 ADMINISTRATIVE PROVISIONS, Part V Refunds of Overpayments**

47:1622.A. Before refunding any overpayment, the secretary may first determine whether the taxpayer who made the overpayment owes any other liability under any law administered by him. If such be the case, the secretary may credit the overpayment against such liability and notify the taxpayer of the action taken.

47:1622.B. No refund of income or franchise tax shall be paid by the secretary until any claim of offset filed by the administrator of the Louisiana Employment Security Law under R.S. 23:1733 has been satisfied.

(As enacted by Act 597, Laws 1986; as amended by Act 1172, Laws 1997, effective June 30, 1997.)