

Revenue Information Bulletin No. 16-053
September 08, 2016
Excise Tax

Changes to the Inspection and Supervision Fee

Act 433, enacted during the 2016 Regular Legislative Session, amended Louisiana Revised Statutes 45:1177(A)(2) relative to fees collected by the Louisiana Department of Revenue for the Louisiana Public Service Commission. The Act became effective July 1, 2016.

The amendments to the Inspection and Supervision Fee changed the rates for calculating the quarterly fees to be paid by each common carrier, contract carrier, and public utility based on the cumulative receipts as of the end of the respective calendar quarter. The filing frequency and due dates of the quarterly reports were not affected and remain the same, as does the \$80 minimum annual fee.

Rate prior to 7/1/16	Act 433 Rate	Gross Receipts
\$4.94	\$5.01	Per \$1000 for the first \$100,000 or less
\$4.16	\$4.23	Per \$1000 in excess of \$100,000 and not more than \$250,000
\$3.38	\$3.45	Per \$1000 in excess of \$250,000 and not more than \$500,000
\$2.61	\$2.68	Per \$1000 in excess of \$500,000 and not more than \$750,000
\$2.22	\$2.29	Per \$1000 in excess of \$750,000 and not more than \$1,000,000
\$1.83	\$1.90	Per \$1000 in excess of \$1,000,000 and not more than \$2,000,000
\$1.44	\$1.51	Per \$1000 in excess of \$2,000,000 and not more than \$5,000,000
\$1.06	\$1.13	Per \$1000 in excess of \$5,000,000 and not more than \$10,000,000

\$0.90	\$0.97	Per \$1000 in excess of \$10,000,000 and not more than \$25,000,000
\$0.75	\$0.82	Per \$1000 in excess of \$25,000,000 and not more than \$100,000,000
\$0.635	\$0.71	Per \$1000 in excess of \$100,000,000

Since the Inspection and Supervision Fee is based on cumulative receipts for the calendar year, the legislative changes will apply to the receipts reported for the 2016 calendar year. The changes will be implemented for the third quarter of the calendar year and the report forms to be provided for that quarter and subsequent periods will reflect the changes. Because the fee is based on cumulative receipts, credit will still be allowed for the full amount of fee paid in the previous quarters.

If you have any questions, call Taxpayer Compliance – Sales Severance Excise Withholding Tax Unit at 855-307-3893, option 2 then 1.

Kimberly Lewis Robinson
Secretary

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