

Revenue Information Bulletin No. 015-022
July 1, 2015
Motor Fuel Tax

R.S. 47:818.22 Motor Fuel Deductions and Discounts

Effective July 1, 2015 the supplier or permissive supplier that files a timely return and remits a timely payment may deduct from the amount of the tax shown payable on the return an administrative discount in an amount equivalent to one-half percent of the tax due on gasoline and diesel fuels. The allowance shall not be deductible unless the supplier or permissive supplier allows a deduction of one-third of one percent to a purchaser with a valid distributor or importer license.

Effective July 1, 2015, a licensed distributor or importer that pays the tax due a supplier or permissive supplier shall be allowed to deduct from the amount due a discount of one-third of one percent of the amount of tax payable.

Questions concerning the administrative discount should be directed to the Louisiana Department of Revenue's Taxpayer Compliance-Sales, Excise and Miscellaneous Division at 855-307-3893, option 2 then 1.

Tim Barfield
Secretary