

Motor Fuels

Who must file

Any person who engages in or does business in this state as any of the following must obtain the appropriate license:

Terminal Operator	owns, operates or otherwise controls a terminal
Supplier	position holder in this state and is registered with the IRS
Permissive Supplier	position holder in another state and registered with the IRS
Importer	imports fuel into this state outside of the bulk transfer/terminal system
Exporter	exports motor fuel from this state
Distributor	purchases motor fuel from unaffiliated supplier; permissive supplier, or other distributor for subsequent sale to an unaffiliated distributor, retail dealer, or bulk consumer
Blender	produces fuel outside of the bulk transfer/terminal system
Interstate motor fuel user	imports fuel into this state in the vehicle's fuel supply tank and is generally licensed in accordance with the International Fuel Tax Agreement* [See IFTA]
Motor fuel transporter	transports fuel outside the bulk terminal system by means of transport truck, railroad tank car, or vessel
Aviation fuel dealer	operator of an aircraft servicing facility

Minimum Bond requirements

Terminal Operator	\$1,000,000 bond, at minimum
Supplier	\$50,000 bond, at minimum
Permissive Supplier	\$50,000 bond, at minimum
Importer	\$20,000 bond, at minimum
Exporter	\$20,000 bond, at minimum
Distributor	\$20,000 bond, at minimum
Blender	\$20,000 bond, at minimum
Interstate motor fuel user	\$20,000 bond, at minimum, if not IFTA licensee
Motor fuel transporter	\$0 bond
Aviation fuel dealer	\$0 bond

The Secretary is authorized to waive the bond requirement under certain conditions. Carriers registered with IFTA, whose account has been revoked, are required to furnish a \$20,000 surety bond.

Rate of gasoline and diesel fuel tax

Twenty cents per gallon

Rate of petroleum products inspection fee

Four thirty-seconds of one cent per gallon (collected at the same time as if tax)

Date tax and fee due

The returns and payments are due as follows:

Terminal Operator Monthly Return	20 th of next month
Terminal Operator Annual Return	Last day of February following the end of the calendar year being filed
Supplier/Permissive Supplier Monthly Return	22 nd of next month
Distributor/Exporter/Blender Monthly Return	20 th of next month
Importer Monthly Return	15 th of next month
Aviation Fuel Dealer Quarterly Return	25 th of month following end of quarter
Motor Fuel Transporter Monthly Return	20 th of next month

Fuel Floor Stock Tax Return

Return by August 1, 2006; Tax by January 1, 2007

Fuel Backup Tax Return

20th of next month

IFTA Tax Return

last day of the month following the close of each quarter

***IFTA**

Effective January 1, 1994, Louisiana became a member of the International Fuel Tax Agreement (IFTA). In accordance with this agreement, an interstate carrier must only register with their base jurisdiction. Thereafter, the base jurisdiction collects the carrier's fuel tax on behalf of the other member jurisdictions, distributes the tax to the other jurisdictions, issues the carrier a single license that will be accepted as credentials by all the other members, and audits the carrier on behalf of the other jurisdictions. The one-time registration fee for IFTA carriers is \$35. Each registered vehicle is required to display two decals, which cost \$1 each. Should a carrier's IFTA registration be revoked, the carrier will be subject to post a \$20,000 surety bond.

Special Fuels

Who must file

All users of compressed natural gas, liquefied natural gas, and liquefied petroleum gas sold, used, or consumed in Louisiana for the operation of motor vehicles that are licensed or required to be licensed for highway use. Payment of the tax is evidenced by a decal to be affixed to each vehicle for which fuel use has been reported and applicable taxes paid.

Rate of tax

Compressed natural gas, liquefied natural gas, and liquefied petroleum gas:

- a. Vehicles under 10,000 pounds – option of:
 - i. Annual flat rate at 80 percent of \$187.50 or
 - ii. Variable rate of 80 percent of current rate (\$.20 per gallon) based on fuel efficiency of 12 miles per gallon, but not to exceed the annual flat rate
- b. Vehicles over 10,000 pounds – 80 percent of the current rate (\$.20 per gallon) on all fuel used with the number of gallons used the previous year determined using the schedule for calculating MPG provided by law; however, the minimum payment shall not be less than 80 percent of \$187.50
- c. School buses that transport Louisiana students – one-half of the lesser of the regular flat rate or one-half of the variable rate.

Date tax due

Returns for users of compressed natural gas, liquefied natural gas, and liquefied petroleum gas are due annually on July 31 for the year ended June 30. Vehicles acquired, altered or converted after July 1 must be registered and have been issued a decal.