

RULE

**Department of Revenue
Tax Policy and Planning Division**

**Electric and Hybrid Vehicles
(LAC 61:I.5501)**

Under the authority of R.S. 47:1511 and 32:461, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, adopts LAC 61:I.5501.

Louisiana Revised Statutes 32:461 imposes a road usage fee on all electric and hybrid propelled vehicles operated upon the highways of this state and required to be registered in this state. The Rule provides for proration of the fee and additional guidance regarding by whom the road usage fee is due and notice to be given to owners of electric and hybrid vehicles. The Rule has been promulgated in consultation with the Department of Transportation and Development. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

**Part I. Taxes Collected and Administered by the
Secretary of Revenue**

Chapter 55. Electric and Hybrid Vehicles

§5501. Electric and Hybrid Vehicle Road Usage Fee

A. Definitions. The following definitions supplement those contained in R.S. 32:461(B).

Auto Title Companies—shall have the same meaning as ascribed in R.S. 32:702(4).

Dealer—shall have the same meaning as ascribed in R.S. 32:702(7)(a).

Public License Tag Agents—a participant in a system, to include parish governing authorities, licensed new or used motor vehicle dealers or their agents, auto title companies and other entities authorized pursuant to R.S. 47:532.1, to receive and process applications filed for certificates of title, recordation of liens, mortgages, or security interests against motor vehicles, and other actions relative to the transfer of title of vehicles.

B. Application

1. The annual road usage fee imposed by R.S. 32:461 on electric and hybrid vehicles operated on the highways in Louisiana applies to:

- a. vehicles registered in Louisiana; and
- b. vehicles registered in another state but which are operated on the highways of Louisiana and required to be registered in Louisiana pursuant to R.S. 47:513, including company vehicles by resident employees, owners with dual- or multiple state residences, or other situations of permanent use.

2. An electric vehicle or hybrid vehicle that is a school bus primarily used to transport Louisiana students is exempt from the road usage fee.

C. Reporting Requirements

1. For individuals, the fee shall be reported on the Louisiana individual income tax return or on Form R-19000, Electric and Hybrid Vehicle Road Usage Fee on or before the statutory due date of May 15.

2. For businesses or other entities, the fee shall be reported on Form R-19000 on or before the statutory due date of May 15.

3. If the fee is reported to the department on Form R-19000, then payment must be remitted with submission of the form.

D. Prorated fees.

1. A vehicle registered in Louisiana for less than one year shall be subject to a partial fee to include all months of registration for that year, with any portion of a month being counted as a whole. For example, a vehicle registered on any day in March of a year will pay a prorated fee to include March through December of that year, or 10 months.

2. A vehicle registered in another state and required to be registered in Louisiana pursuant to R.S. 47:513 shall be subject to a partial fee based on the number of months it is operated on the highways of Louisiana.

3. The prorated fee schedule shall be as follows:

Electric Vehicles		Hybrid Vehicles	
Months Registered/ Operated in Louisiana	Fee	Months Registered/ Operated in Louisiana	Fee
1	\$9	1	\$5
2	\$18	2	\$10
3	\$28	3	\$15
4	\$37	4	\$20
5	\$46	5	\$25
6	\$55	6	\$30
7	\$64	7	\$35
8	\$73	8	\$40
9	\$82	9	\$45
10	\$92	10	\$50
11	\$101	11	\$55
12	\$110	12	\$60

E. Notification Required

1. Dealers selling or leasing electric and hybrid vehicles shall provide written notification to the purchaser or lessee at the time of sale, or no later than January 31 following the year of purchase or beginning of the lease, of the purchaser's or lessee's obligation to remit the road usage fee to the Department of Revenue.

2. Auto title companies and other public license tag agents not provided for in Paragraph 1 of this Subsection that process vehicle transactions, including but not limited to sale, donation, transfer, or for the relocation of vehicles from another state, shall provide written notification to the purchasing or transferee owner of the obligation to remit the road usage fee to the Department of Revenue.

3. The notification required in Paragraphs 1 and 2 shall:

a. inform the owner or lessee of the amount of the annual fee, \$110 for electric vehicles and \$60 for hybrid vehicles and the prorated fee schedules;

b. inform the vehicle owner or lessee of the permissible reporting methods outlined in Subsection C; and

c. inform the vehicle owner or lessee of the May 15 due date of the fee.

4. The notification required by this Subsection shall be provided by hand delivery, U.S. Mail, email, text message, or any means that can be verified through records.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 32:461.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 50:420 (March 2024).

Kevin J. Richard, CPA
Secretary

2403#025

RULE

**Department of Revenue
Tax Policy and Planning Division**

**Open Meetings via Electronic Means
(LAC 61:III.Chapter 2)**

Under the authority of R.S. 42:14(E), 42:17.2 and 47:1511, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, adopts LAC 61:III.201, 203, 205, and 207 relative to Louisiana's open meetings law.

Act 393 of the 2023 Regular Session amended R.S. 42:17.2 of Louisiana's Open Meetings law to permit certain, eligible public bodies and agencies to conduct its open meetings via electronic means (e.g., videoconference or teleconference). Regardless of its eligibility status, agencies are required by R.S. 42:14(E) to provide electronic or alternate participation in open meetings as an ADA accommodation for people with disabilities. In order to implement such provisions, R.S. 42:14(E) requires agencies to promulgate rules in accordance with the Administrative Procedures Act. The Department of Revenue meets the criteria set forth in R.S. 42:17.2 for eligibility to conduct open public meetings via electronic means. Therefore, the primary purpose of this regulation is to promulgate rules as required by R.S. 42:14(E) and R.S. 42:17.2. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

**Part III. Administrative and Miscellaneous Provisions
Chapter 2. Open Meetings via Electronic Means
Policy**

§201. Postings Prior to Meeting via Electronic Means

A. The Department of Revenue shall provide notice in accordance with R.S. 42:17.2 on the department's website at www.revenue.louisiana.gov.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:421 (March 2024).

**§203. Electronic Meeting Requirements and
Limitations**

A. For any meeting conducted via electronic means, the Department of Revenue shall ensure compliance with all requirements outlined in R.S. 42:17.2(C).

B. An online archive of any open meetings conducted via electronic means shall be maintained and available for two years on the agency's website at www.revenue.louisiana.gov.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:421 (March 2024).

§205. Disability Accommodations

A. Although an open meeting may be scheduled as in-person, the Department of Revenue is obligated to provide for participation via electronic means on an individualized basis by people with disabilities.

B. People with disabilities are defined as any of the following:

1. a member of the public with a disability recognized by the Americans with Disabilities Act (ADA);
2. a designated caregiver of such a person; or
3. a participant member of the agency with an ADA-qualifying disability.

C. The Department of Revenue shall ensure that the written public notice for an open meeting, as required by R.S. 42:19, includes the name, telephone number and email address of the designated agency representative to whom a disability accommodation may be submitted.

D. The requestor with an accommodation will receive a teleconference and/or video conference link for participation via electronic means as soon as possible following receipt of the request, but no later than the start of the scheduled meeting.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:421 (March 2024).

Kevin J. Richard, CPA
Secretary

2403#019

RULE

**Department of Treasury
State Bond Commission**

Meetings via Electronic Means (LAC 71:III.2501)

In accordance with R.S. 49:950 et seq., R.S. 42:14, and R.S. 42:17.2, the State Bond Commission has adopted the following Rule, which amends LAC 71:III.2501-2507. This Rule amends previously adopted virtual meeting rules so that the State Bond Commission may conduct meetings via electronic means in accordance with Act 393 of the 2023 Regular Session of the Legislature. The Rule, much like the previous rule, provides for regulations and procedures to allow the public to participate via electronic means in State Bond Commission meetings that are held electronically. The first Section of the Rule provides for agency eligibility. The second Section of the Rule provides for postings prior to conducting a meeting via electronic means. The third Section provides for electronic meeting requirements and limitations. The final Section provides for disability accommodations. This Rule is hereby adopted on the day of promulgation.