

Operator	Field	District	Well Name	Well Number	Serial Number
Inactive Operator	Caddo Pine Island	S	Jolley	002	990488
Inactive Operator	Edgerly	L	Texas Oil Co.	001	990502
SES Production	Caddo Pine Island	S	Colvin et al	003	169626
Tholl Oil Company	Caddo Pine Island	S	Logan	B-18	67464 (30)
Tholl Oil Company	Caddo Pine Island	S	Logan	B-21	140544 (30)
Tholl Oil Company	Caddo Pine Island	S	Logan	010-B	34412 (30)
Tholl Oil Company	Caddo Pine Island	S	Logan	B-3	40358 (30)
Thomas E. Slack	Sarepta	S	Paul Slack	001	183435
W. C. Curry	Caddo Pine Island	S	Feist	002	39649 (29)
White Oak Operating Co, Llc	Breton Sound Block 23	L	vua; SL 16273	001	225412
WLE, Inc.	Tigre Lagoon	L	I Delcambre Estate	A-2	214409 (30)

Monique M. Edwards
Commissioner

2312#029

POTPOURRI

Department of Revenue Tax Policy and Planning Division

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

The department published a Notice of Intent to promulgate §5501, Electric and Hybrid Vehicles in the September 20, 2023 edition of the *Louisiana Register* (LR 46:1178-1181). One written comment was received, and one person appeared at the public hearing held on October 25, 2023, but made no comment with regard to the proposed Rule. This Potpourri announces substantive changes to the provisions proposed in the September 20, 2023 Notice of Intent. Subparagraph c of Subsection B.1 relative to demonstrator vehicles was removed in its entirety. These revisions align the proposed Rule with the department's intent and address the concerns brought forth in written comments received from stakeholders.

No fiscal or economic impact will result from the amendments proposed in this notice.

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:

- vehicles registered in Louisiana; and
- 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, Tax Planning and Policy Division, LR 49:

Public Comments

All interested persons may submit written data, views, arguments, or comments regarding this proposed Rule to Johnette L. Martin, Attorney, Tax Planning and Policy Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098. Written comments will be accepted until 4:30 p.m., January 29, 2024.

Public Hearing

A public hearing will be held on January 30, 2024 at 2 p.m. in the River Room located on the seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, Louisiana. Should individuals with a disability need an accommodation in order to participate, contact Johnette L. Martin 48 hours prior to the hearing date at the address given above in the Public Comments section, by email at

LDRadarequests@la.gov, or by phone at (225) 219-4920 or (225) 219-2780.

Kevin J. Richard, CPA
Secretary

2312#022

POTPOURRI

**Department of Wildlife and Fisheries
Wildlife and Fisheries Commission**

Public Hearing—Substantive Change to Notice of Intent
Red Drum—Harvest Regulations
(LAC 76:VII.363)

The Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission published a notice of intent to amend its rules in the August 20, 2023 edition of the *Louisiana Register*. The commission proposes to amend the original Notice of Intent to modify the proposed statewide daily size, bag, and possession limits for red drum. The original Notice of Intent proposed a statewide 18-inch minimum and a 24 inch maximum length limit with a bag and possession limit of 3 fish per day, but was rejected by the Legislative Oversight Committees on November 7, 2023. The commission proposes to amend the original Notice of Intent to establish a maximum length limit of 27 inches total length and maintain the 18 inch minimum and 3 fish bag limit. These changes are based upon public comment provided during the comment period for the original Notice of Intent and during the Legislative Oversight hearing held on November 7, 2023.

The secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this amended Notice of Intent, including but not limited to, the filing of the Fiscal and Economic Impact Statement, the filing of the amended Notice of Intent and compiling public comments and submissions for the commission’s review and consideration. In the absence of any further action by the commission following an opportunity to consider all public comments regarding the amended proposed rule, the secretary is authorized and directed to prepare and transmit a summary report to the legislative oversight committees and file the final Rule.

Title 76

WILDLIFE AND FISHERIES

Part VII. Fish and Other Aquatic Life

Chapter 3. Saltwater Sport and Commercial Fishery

§363. Red Drum—Harvest Regulations

A. Recreational Regulations.

1. The daily take and possession limit for red drum (*Sciaenops ocellatus*) caught recreationally within or without Louisiana waters shall be three fish per day.

2. The minimum legal size for the recreational taking of red drum shall be 18 inches total length with the mouth closed. The maximum legal size for the taking of red drum shall be 27 inches total length with the mouth closed. Possession of red drum over the prescribed maximum size of 27 inches total length, when measured with the mouth closed, is prohibited.