

**Revenue Information Bulletin
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Sales Tax**

Exclusion for Alternative Substances Used as Fuel by Manufacturers

La. R.S. 47:301(10)(z) and (18)(l) provide a state tax exclusion on the sale, use, consumption, distribution, storage for use or consumption in this state, or the exercise of any right or power over an alternative substance used as fuel by a manufacturer.

“Alternative substance” is defined as any substance other than oil and natural gas and any product of oil and natural gas. The term includes petroleum coke, landfill gas, reclaimed or waste oil, unblended biodiesel, or tire-derived fuel, but not coal, lignite, refinery gas, nuclear fuel, or electricity.

“Manufacturer” is defined as a person whose principal activity is manufacturing and who is assigned by the Louisiana Workforce Commission a North American Industrial Classification System code with the agricultural, forestry, fishing, and hunting Sector 11 or the manufacturing Sectors 31-33 as they existed in 2002.

These provisions were set to expire June 30, 2012, but they were extended by Act 374 of the 2011 Regular Session of the Louisiana Legislature. Now the exclusion will remain in effect until June 30, 2015.

Questions concerning this exclusion should be directed to LDR’s Special Programs Division at (225) 219-7462, Option 3, or by e-mail to Sales.Inquiries@LA.GOV .

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