

Note: This revenue information bulletin has been repealed as of December 3, 2012.

Revenue Information Bulletin
No. 12-026
May 4, 2012
Individual and Corporation Income Tax
Amended Frequently Asked Questions Relating to the
Emergency Rule on Alternative Fuel Credit

On April 30, 2012, the Department released an Emergency Rule which discusses the requirements and eligibility for the Alternative Fuel Credit statute listed under R.S. 47:6035. Subsequently, RIB 12-025 was published on May 3, 2012 to outline answers to questions that had been frequently asked of the Department regarding this emergency rule. Question four (4) and a portion of question five (5) listed in RIB 12-025 included an incorrect date. As a result, this RIB is being issued to specifically repeal, modify and amend the date listed in the answer to questions four (4) and five (5). Please see the questions repeated below with the corrected date.

Question Four from RIB 12-025

4. Is the credit limited to 2012 model year vehicles only? C.(1)(a) seems to imply this, but there were 2011 vehicles that were flex fuel vehicles, and probably still some on the lots for sale.

Original Answer: The 2012 vehicle is just the latest model year available on the Department of Energy's website. However, the credit can be taken on qualified flex fuel vehicles that were purchased from the effective date of the statute, which was **July 9, 2009**.

Accurate Answer: The 2012 vehicle is just the latest model year available on the Department of Energy's website. However, the credit can be taken on qualified flex fuel vehicles that were purchased on and after **January 1, 2009**.

Question Five from RIB 12-025

5. Are only 2012 vehicles listed eligible for the credit?

Original Answer: The 2012 vehicles are just the latest model year available on the Department of Energy's website. However, the credit can be taken on qualified flex fuel vehicles that were purchased from the effective date of the statute, which was **July 9, 2009**. The rule creates a rebuttable presumption that if a flex fuel or E85 flex fuel vehicle is listed on the website of the Department of Energy, then the vehicle is one that meets the standards set forth in the statute and thereby qualifies it for the credit. If your vehicle is not listed on the website, it may still qualify for the credit. However, the Department will have to verify that the vehicle is really a flex fuel vehicle, emits lower emissions than a gasoline or diesel vehicle and meets or exceeds the federal clean air standards.

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Accurate Answer: The 2012 vehicles are just the latest model year available on the Department of Energy's website. However, the credit can be taken on qualified flex fuel vehicles that were purchased on and after ***January 1, 2009***. The rule creates a rebuttable presumption that if a flex fuel or E85 flex fuel vehicle is listed on the website of the Department of Energy, then the vehicle is one that meets the standards set forth in the statute and thereby qualifies it for the credit. If your vehicle is not listed on the website, it may still qualify for the credit. However, the Department will have to verify that the vehicle is really a flex fuel vehicle, emits lower emissions than a gasoline or diesel vehicle and meets or exceeds the federal clean air standards.

Lastly, if there are any additional questions or concerns, please feel free to contact the Call Center at 225-219-0102.

Cynthia Bridges
Secretary

Historical Note: May 04, 2012 (new document); December 20, 2012 (repealed).

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