

**Revenue Information Bulletin No. 015-022**

**July 1, 2015**

**Motor Fuel Tax**

**R.S. 47:818.22 Motor Fuel Deductions and Discounts**

As a result of Act 147, enacted during the 2015 Regular Legislative Session the deductions and discounts in R.S. 47:818.22 are being reduced. Effective July 1, 2015 the supplier or permissive supplier that files a timely return and remits a timely payment may deduct from the amount of the tax shown payable on the return an administrative discount in an amount equivalent to one-half percent of the tax due on gasoline and diesel fuels. The allowance shall not be deductible unless the supplier or permissive supplier allows a deduction of one-third of one percent to a purchaser with a valid distributor or importer license.

Effective July 1, 2015, a licensed distributor or importer that pays the tax due a supplier or permissive supplier shall be allowed to deduct from the amount due a discount of one-third of one percent of the amount of tax payable.

Questions concerning the administrative discount should be directed to the Louisiana Department of Revenue's Taxpayer Compliance-Sales, Excise and Miscellaneous Division at 855-307-3893, option 2 then 1.

Tim Barfield  
Secretary

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