

Revenue Information Bulletin No. 21-023
September 4, 2021
Excise Taxes

**Expedited Licensure Process for Importation of Gasoline and Diesel Fuel
Due to Disruptions of the Fuel Supply Chain by Hurricane Ida**

The ongoing impacts from Hurricane Ida on fuel supply and fuel supply lines have affected gasoline and diesel fuel availability across Southeast Louisiana. Louisiana suppliers are seeking to have gasoline and diesel fuel imported from out-of-state destinations to increase the availability of fuel supply in Louisiana. Pursuant to LA Rev. Stat. 47:818.37(A), every person seeking to engage in or to do business in this state as an importer, motor fuel transporter, permissive supplier, supplier or distributor is required to first obtain the appropriate license or licenses from the Department of Revenue. In order to expedite the application for licensure process for persons seeking to import gasoline and diesel fuel from out-of-state destinations, the Department has established an email address to accept application request. Please submit request to ExciseTaxDisasterResponse@la.gov.

The Louisiana Department of Revenue will also waive the requirement for applicants to furnish a bond as required LA Rev. Stat. 47:818.40. If a licensee plans to continue operations within the state once fuel availability returns to pre Hurricane Ida levels, the licensee will be required to furnish a bond.

A licensee is required to file a monthly return pursuant to LA Rev. Stat. 47:818.24 and remit the payment of tax and inspection fee.

Questions concerning the application process should be directed by email to ExciseTaxDisasterResponse@la.gov.

Kimberly J. Lewis
Secretary