

Revenue Information Bulletin No. 24-006
January 4, 2024

Electric and Hybrid Vehicle Road Usage Fee
Act 578 of the 2022 Regular Session

Act 578 of the 2022 Regular Session of the Louisiana Legislature (“Act 578”) enacted a road usage fee, La. R.S. 32:461, to be applied to all electric and hybrid vehicles (EV/HV) operated on the roads of Louisiana and required to be registered in this state beginning January 1, 2023. Pursuant to Act 578, the Department of Revenue (“LDR”) is in the process of adopting [LAC 61:I.5501](#) to administer and collect the road usage fee.¹ The purpose of this bulletin is to notify taxpayers of the fee and to provide additional information related to the reporting and payment requirements and notification requirements provided in the regulation.

Imposition of the Fee

The fee is owed by the owner of the vehicle as defined in La. R.S. 47:451(24). For purposes of the fee “owner” includes the owner, possessor, or lessee of the vehicle. The annual fee for an electric vehicle (EV) is \$110 per calendar year. The annual fee for a hybrid vehicle (HV) is \$60 per calendar year.

Application

The fee applies to vehicles registered in Louisiana and vehicles registered in another state but which are operated on Louisiana highways and required to be registered in Louisiana². This includes company vehicles operated by resident employees, owners with dual- or multiple state residences, or other situations of permanent use. An electric or hybrid school bus primarily used to transport Louisiana students is exempt from the road usage fee.

Reporting and Payment Requirements

For individuals, the fee may be reported on the Louisiana individual income tax return, or on Form R-19000, *Electric and Hybrid Vehicle Road Usage Fee*. For businesses or other entities, the fee must be reported on Form R-19000. Form R-19000 may be filed electronically through the Louisiana Taxpayer Access Point ([LaTAP](#)) service.³

¹ It is anticipated that the final Rule will be published February 20, 2024.

² See La. R.S. 47:513

³ LaTAP will provide both a logged in and a non-logged in option to submit Form R-19000 with payment for businesses and individuals. Businesses will need their LDR 10-digit account ID to utilize this service. Partnership entities are not able to utilize the LaTAP service; thus, those entities are excluded from filing Form R-19000 on LaTAP.

The fee is due by May 15 of the year following the reporting period. For example, the fee for calendar year 2023 is due by May 15, 2024. Payment must be remitted with submission of Form R-19000.

Prorated fees.

A vehicle registered in Louisiana for part of the calendar year is subject to a prorated fee. Similarly, a vehicle registered in another state and required to be registered in Louisiana pursuant to La. R.S. 47:513 is subject to a prorated fee based on the number of months it is operated on the highways of Louisiana. Any portion of a month is counted as a whole month. For example, a vehicle registered on any day in March will pay a prorated fee to include March through December of that year, or 10 months.

The prorated fee schedule is as follows:

Electric Vehicles	
Months Registered/Operated in Louisiana	FEE
1	\$9
2	\$18
3	\$28
4	\$37
5	\$46
6	\$55
7	\$64
8	\$73
9	\$82
10	\$92
11	\$101
12	\$110

Hybrid Vehicles	
Months Registered/Operated in Louisiana	FEE
1	\$5
2	\$10
3	\$15
4	\$20
5	\$25
6	\$30
7	\$35
8	\$40
9	\$45
10	\$50
11	\$55
12	\$60

Notification Required

Dealers, auto title companies and other public license tag agents must provide written notification of the fee to the purchaser, lessee, or transferee. They must also inform of the permissible reporting methods, and that the annual fee must be paid on or before May 15 of each year.

Dealers must provide notification to the purchaser or lessee no later than January 31st following the year of purchase or beginning of the lease. Auto title companies and other

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public license tag agents must provide written notification of the fee at the time it processes the vehicle transaction.

The notification can be provided by hand delivery, U.S. Mail, email, text message, or any means that can be verified through records. The notification must contain the amount of the fee, the reporting options and the due date.

A sample notice is attached hereto and can be used to comply with the notice requirements.

Questions concerning this publication may be submitted by email to:
Policy.Publications@La.gov

Kevin J. Richard, CPA
Secretary

NOTICE
ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE

Louisiana law (La. R.S. 32:461) imposes an annual road usage fee on all electric vehicles and hybrid vehicles operated on Louisiana highways and required to be registered in this state.

Who owes the fee?

The owner of the vehicle. If the vehicle is leased, the person leasing the vehicle (lessee) owes the fee.

How much is the fee?

\$110 per year for electric vehicles

\$60 per year for hybrid vehicles

If the vehicle is registered in Louisiana for less than 12 months, a prorated amount is due based on the number of months the vehicle is registered/operated in Louisiana:

Electric Vehicles	
No. of Months Registered/Operated in Louisiana	Fee Due
1	\$9
2	\$18
3	\$28
4	\$37
5	\$46
6	\$55
7	\$64
8	\$73
9	\$82
10	\$92
11	\$101
12	\$110

Hybrid Vehicles	
No. of Months Registered/Operated in Louisiana	Fee Due
1	\$5
2	\$10
3	\$15
4	\$20
5	\$25
6	\$30
7	\$35
8	\$40
9	\$45
10	\$50
11	\$55
12	\$60

When is the fee due?

The fee is due each year by May 15th for the prior calendar year. For example, the annual fee for calendar year 2023 must be paid by May 15, 2024.

How is the fee reported?

Individuals may report and pay the fee on their Louisiana individual income tax return or on Form R-19000, *Electric and Hybrid Vehicle Road Usage Fee*.

Businesses and other entities must report and pay the fee on Form R-19000, *Electric and Hybrid Vehicle Road Usage Fee*.

Form R-19000 can be submitted electronically at www.revenue.louisiana.gov/LaTAP. Payment MUST be submitted with the form.

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