



**Revenue Information Bulletin No. 25-004**  
**January 1, 2025**  
**Sales and Use Tax**

**2025 Taxable Value for Refinery Gas**

Louisiana Revised Statutes 47:301(3)(c) and (13)(c) provide that the taxable value of refinery gas will be computed annually by multiplying 52 cents per thousand cubic feet by a fraction the numerator of which is the posted price for a barrel of West Texas Intermediate Crude Oil on December 1<sup>st</sup> of the preceding calendar year and the denominator of which is \$29. Since December 1, 2024 fell on a Sunday, the posted price used in the computation was the average of the spot prices for West Texas Intermediate Crude Oil for November 29, 2024 and December 2, 2024 as reported by the United States Energy Information Administration. This average was \$68.305. The taxable value for refinery gas for 2025 was computed as follows:

$$\begin{array}{r} \$0.52 \times \frac{\$68.305}{\$29} = \$1.225 \text{ per MCF} \end{array}$$

Accordingly, the taxable value for refinery gas for sales and use tax purposes for calendar year 2025 has been set at \$1.225 per thousand cubic feet (MCF). This price is the maximum value that can be set for refinery gas by state and local authorities.

Refinery gas valuations for previous years are as follows:

2024 .....	\$1.322
2023 .....	\$1.453
2022 .....	\$1.173
2021.....	\$0.798
2020.....	\$1.023
2019.....	\$0.930
2018.....	\$1.046
2017.....	\$0.916
2016.....	\$0.728
2015.....	\$1.237

Questions concerning the taxable value of refinery gas for state sales and use tax purposes should be directed by email to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov). Questions about the valuation adopted by local authorities should be directed to the appropriate local authority.

**Richard Nelson**  
**Secretary**

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