

**Revenue Information Bulletin
No. 03-014
July 1, 2003
Excise Taxes**

Motor Fuel Inspection Fee Increased

Act No. 139 of the 2003 Regular Session of the Louisiana Legislature has authorized an increase in the inspection fee on gasoline and motor fuels. The previous rate of one thirty-second of one cent per gallon has been increased to four thirty-seconds of one cent per gallon and now applies to petroleum products defined to include gasoline, kerosene, gasohol, diesel fuel aviation fuel, and heating kerosene but does not include liquefied petroleum gas and natural gas. The fee is collectible from the first handler or distributor of the products in the state.

Although the provisions of the Act became effective May 28, 2003, the Department has been allowed additional time in which to make the necessary form and processing changes. Therefore the change in the inspection fee will be effective for reporting periods beginning September 1, 2003.

Revised forms and instructions will be mailed to affected parties. Any questions concerning this matter may be directed to the Excise Taxes Section of the Taxpayer Services Division in Baton Rouge at 225-219-7656.

Cynthia Bridges
Secretary