

**Revenue Information Bulletin  
No. 05-013  
September 2, 2005  
Excise Taxes**

**Department of Revenue Waives Diesel Fuel Penalty Due To Hurricane Katrina**

Following the issuance by the Internal Revenue Service of IR-2005-89 on September 2, 2005, the Louisiana Department of Revenue will also waive the diesel fuel penalty for dyed diesel fuel when sold for use or used on the highway. This relief period will coincide with that of the Internal Revenue Service, which, for Louisiana, began August 30, 2005, and will remain in effect through September 15, 2005.

This penalty relief is available to any person that sells or uses dyed fuel for highway use. In the case of the operator of the vehicle in which the dyed fuel is used, the relief is available only if the operator or the person selling the fuel pays the Louisiana excise tax of 20 cents per gallon. Ordinarily, dyed diesel fuel is not taxed, because it is sold for uses exempt from the excise tax, such as for off-road use or to farmers for farming purposes.

Questions concerning this matter may be directed to the Taxpayer Services Division in Baton Rouge at 225-219-7656, option 2. If telephone service is not available, the Taxpayer Services Division may be contacted through our website at [www.revenue.louisiana.gov/sections/contact](http://www.revenue.louisiana.gov/sections/contact).