

**Revenue Information Bulletin
No. 05-024
October 3, 2005
Excise Taxes**

**Department of Revenue Allows Highway Vehicle
Removal of Aviation Fuel Due To Hurricane Katrina**

Following the issuance by the Internal Revenue Service of IR-2005-95 on September 7, 2005, the Louisiana Department of Revenue will also permit vehicles registered for highway use to remove aviation-grade kerosene (aviation fuel) from Louis Armstrong New Orleans International Airport (T-72-LA-2356). This relief period will coincide with that of the Internal Revenue Service, which, for Louisiana, began September 2, 2005, and will remain in effect through November 1, 2005. The Internal Revenue Service has determined that the aftermath of Hurricane Katrina is an exigent circumstance that will allow fuel to be removed from an airport fueling terminal.

The State tax rate of 20¢ is owed when the fuel is placed into any automobile, truck, truck-tractor, bus, vehicle, or other conveyance which is propelled by an internal combustion engine or motor, and is licensed, or required to be licensed, for highway use and removed from the airport. Thus, any fuel removed and used in on-road vehicles is subject to the state fuel tax.

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.

Cynthia Bridges
Secretary