

**Revenue Information Bulletin  
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Excise Taxes**

**Department of Revenue Extends Diesel Fuel Penalty Waiver Due To Hurricanes**

Following the issuance by the Internal Revenue Service of IR-2005-118 on October 6, 2005, the Louisiana Department of Revenue will also extend the diesel fuel penalty waiver 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 October 25, 2005. Any dyed diesel fuel held or used on October 25, 2005, can be used on the highway after that date.

This penalty relief is available to any person that sells or uses dyed diesel fuel for highway use. In the case of fuel that is dyed at the terminal to meet IRS standards, the relief is available to the operator of the vehicle in which the fuel is used only if the operator or the person selling the fuel pays the Louisiana fuel excise tax of 20 cents per gallon. Any dyed fuel used for highway purposes is subject to the Louisiana excise 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](http://www.revenue.louisiana.gov/sections/contact).

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Secretary