

Revenue Information Bulletin
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Excise Taxes

Special Instructions for Completing Third Quarter IFTA Returns for the State of Louisiana

In the wake of Hurricanes Katrina and Rita, proclamations or Executive orders were issued in some states affecting the tax rate of fuel used and/or miles traveled within the respective state for a period of time within the third quarter reporting period. For example, an Executive Order was issued in the state of Georgia that exempted the state excise tax and the state prepaid taxes for fuels during the period of September 3, 2005 through September 30, 2005.

In completing the IFTA returns for the Third Quarter for the state of Louisiana, Line 6 – Fuel Summary, should reflect the total miles traveled and the total gallons placed into the vehicle for the entire quarter. This will allow the carriers to calculate and maintain the correct MPG.

For those Louisiana carriers who traveled in areas that exempted miles and/or fuel for any portion of the third quarter reporting period, the carriers should include all miles traveled within the individual jurisdictions for Line 7, column C (Total miles in state) and, when completing Line 7, column D (Taxable miles in state), exclude those miles for the respective jurisdiction having an exemption. Similarly, all gallons of fuel purchased tax-paid during the period should be included in Line 7, column F (Tax paid gallons) and any fuel purchased without tax, due to a jurisdiction's fuel tax exemption, should NOT be included in this column.

Carriers must maintain records to support their return for a period of four (4) years.

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