

**Revenue Information Bulletin  
No. 05-028  
October 24, 2005  
Excise Taxes**

**Diesel Fuel Penalty Waiver Expires**

The waiver of the penalty for using dyed diesel for nonexempt highway purposes extended by Louisiana Revenue Information Bulletin No. 05-025 issued October 7, 2005, will not be extended further and therefore expires Tuesday, October 25, 2005. The relief period for the waiver coincided with that of the Internal Revenue Service, which, for Louisiana, began August 30, 2005, and remained in effect through October 25, 2005. Any dyed diesel fuel held on October 25, 2005, can be used on the highway after that date as long as it follows the rules outlined by the Internal Revenue Service in IR-2005-123 issued October 21, 2005.

The penalty relief was only for the use of dyed fuel in a road vehicle during the time of the fuel shortage. The waiver did not relieve the state excise tax due on the fuel used in a taxable manner. Any dyed fuel sold or used for highway purposes is subject to the Louisiana excise tax of 20 cents per gallon. Applicable taxes are payable by the licensed supplier selling the dyed fuel.

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).

Cynthia Bridges  
Secretary