

**Revenue Information Bulletin  
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Excise Taxes**

**Department of Revenue Allows Texas Licensed Suppliers To Collect Louisiana Excise Tax on Gasoline and Diesel Fuel Imported Into Louisiana From a Texas Terminal**

Beginning January 1, 2006, a licensed supplier must collect the Texas tax or be licensed and collect the destination state's tax on all gasoline and diesel fuel removed from a terminal in Texas for export to another state. The change in Texas law will have the following effects on a Louisiana customer:

1. If the customer is licensed in Louisiana as a Gasoline Dealer or a Special Fuels Supplier, the customer shall be charged the Louisiana tax rate of 20¢ per gallon plus the inspection fee of .00125 per gallon.
2. If the customer is licensed in Louisiana as a Gasoline Jobber, the customer shall be charged the Louisiana Jobber tax rate of 1¢ in addition to the Texas tax rate of 20¢. The Gasoline Jobber must apply for a refund of the Texas tax paid once it has been certified that the 19¢ was paid to the Louisiana Department of Revenue.
3. If the customer is licensed in Louisiana as a Gasoline Jobber and currently files a Gasoline Dealer return when he imports, the customer shall be charged the Louisiana tax rate of 20¢ per gallon plus the inspection fee of .00125 per gallon and will be allowed to claim a deduction on the Louisiana Gasoline Dealer return.

Any Gasoline Jobber not currently filing a Gasoline Dealer return who would like to do so, should contact the Louisiana Department of Revenue, Taxpayer Services Division in Baton Rouge at 225-219-7656, option 2 and request to be set up as an irregular Gasoline Dealer. This will allow the Gasoline Jobber to be charged the Louisiana tax rate of 20¢ per gallon plus the inspection fee of .00125 per gallon and not have to apply for a refund with the Texas Comptroller of Public Accounts.

Cynthia Bridges  
Secretary