

Revenue Information Bulletin No. 06-028
July 28, 2006
Excise Taxes

Reports by Motor Fuel Transporters

A Motor Fuel Transporter must report all movement of fuel via any transport vehicle, railroad tank car, barge, or marine vessel on the Motor Fuel Transporter Monthly Report (Form R-5346). For the purposes of filing this report, a “transport vehicle” is considered any tank truck designed or used to carry motor fuel over the highway that has a transport capacity of 2,000 gallons or greater. A “transport vehicle” includes but is not limited to a bobtail, a straight truck, a straight truck/trailer combination or a semitrailer combination rig.

Questions concerning this matter should be directed to the Taxpayer Services Division in Baton Rouge at 225-219-7656, option 2.

Cynthia Bridges
Secretary