

**Revenue Information Bulletin No. 07-034**  
**December 3, 2007**  
**Excise Taxes**

**Legislative Changes to the Inspection and Supervision Fee**

Act 234 of the 2007 Regular Session of the Louisiana Legislature amended Louisiana Revised Statutes 45:1177(A)(2) and (3), 1180(A) and 1181(A) and repealed R.S. 45:1177(D) and (E), 1177.1, and 1178, all relative to fees collected for the Public Service Commission by the Louisiana Department of Revenue. The Act became effective August 15, 2007; however, for administrative purposes, the provisions of the Act will be implemented on the report for the fourth quarter of the 2007 calendar year.

The amendments to the Inspection and Supervision Fee changed the minimum amount payable each quarter from no less than \$12.50 to no less than \$20. The rates for calculating the fees to be paid by each common carrier, contract carrier, and public utility quarterly based on the cumulative receipts as of the end of the respective calendar quarter also increased with the minimum amount to be paid annually to be no less than \$80.

The supplemental fees paid by each gas, electric, and telephone public utility as provided in R.S. 45:1177(D) were repealed. This supplemental fee was 20 percent of the Inspection and Supervision Fee calculated quarterly.

Since the Inspection and Supervision Fee is based on the cumulative receipts for the calendar year, the legislative changes will apply to the receipts reported for the 2007 calendar year, and will be implemented for the final quarter of the calendar year. The report forms to be provided for the fourth quarter will reflect the changes. Because the fee is based on cumulative receipts, credit will still be allowed for the full amount paid in previous quarters. Therefore, for those filers who paid the basic fee, and the additional supplemental fee where applicable, on the reports filed for the previous three quarters in 2007, the supplemental fee is NOT calculated on the fourth quarter report, but credit will be given for the total of the basic and the supplemental fees actually paid on those reports. Likewise, for those filers who pay only the minimum fee, the minimum annual amount due for 2007 is now \$80, and credit will be allowed for the minimum amounts actually paid for the previous quarters of 2007.

If you have any questions, call the Taxpayer Services Division, Excise Taxes Section at (225) 219-7656, option 2.

Cynthia Bridges  
Secretary