



**Electric and Hybrid
Vehicle Road Usage Fee**

INSTRUCTIONS FOR COMPLETING ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE FORM

Effective January 1, 2023, an annual road usage fee will apply to all electric and hybrid propelled vehicles operated upon the highways of this state and required to be registered in accordance with Vehicle Registration License Tax, La. R.S. 47:451 et seq. Electric and hybrid vehicles subject to the fee include any car, truck, motorcycle, bike, or golf cart that is required to be registered in Louisiana.

The fee must be paid by the owner of the vehicle or if the vehicle is leased, by the lessee of the vehicle. The fee is based on a calendar year and is prorated if owned or leased for less than 12 months. The fee is due by May 15 for the prior calendar year.

Individual owners/lessees

Individual owners/lessees have two options to submit the fee in the year after purchase or use and for all years thereafter for ownership and use:

The fee may be paid by filing Form R-19000, *Electric and Hybrid Vehicle Road Usage Fee*, or by attaching Form R-19000A (Page 2 of Form R-19000) to your individual income tax return, but not both forms. The fee must be paid by May 15, even if it will be reported on a return subject to an extension. Individuals can pay the fee by filing Form R-19000 at www.revenue.louisiana.gov/latap through either a logged-in or a non-logged-in option.

Businesses or other entities

The fee is to be reported and submitted on Form R-19000 by the owner/lessee in the year after purchase or use and for all years thereafter for ownership and use. The fee may be paid by filing Form R-19000 at www.revenue.louisiana.gov/latap through either a logged-in or a non-logged-in option. Businesses will need their LDR 10-digit account ID to utilize this service. Partnership entities are not able to file the R-19000 on LaTAP.

An electric or hybrid school bus primarily used to transport Louisiana students is exempt from the road usage fee. The return should still be completed annually with the fee amount reported as zero.

Complete Form R-19000A to list all required information for each electric and hybrid vehicle that you own or lease. Complete additional pages as needed.

SCHEDULE A - Vehicle Ownership

For the registered vehicle, enter the following information:

- The make of the vehicle (e.g. Ford or Tesla)
- The model of the vehicle (e.g. F-150 Lightning or Model 3)
- Vehicle Identification Number (VIN)
- Year
- License plate number

Fee Amount

- A. Electric Vehicle: Flat rate of \$110 per calendar year
- B. Hybrid Vehicle: Flat rate of \$60 per calendar year

A vehicle registered for less than one year will be assessed a prorated fee to include all months of registration for that year, with any portion of a month being counted as a whole. For example, a vehicle registered on any day in March of a year will pay a prorated fee to include March through December of that year, or 10 months. Use the tables shown to determine the appropriate fee due. Enter the number of months in the appropriate space under vehicle ownership.

If the vehicle has been sold, transferred, donated, or traded in, you must state the name and address of the new owner or motor vehicle dealer and the date it occurred.

| Electric Vehicles | |
|-----------------------------|-------|
| Number of Months Registered | Fee |
| 1 | \$9 |
| 2 | \$18 |
| 3 | \$28 |
| 4 | \$37 |
| 5 | \$46 |
| 6 | \$55 |
| 7 | \$64 |
| 8 | \$73 |
| 9 | \$82 |
| 10 | \$92 |
| 11 | \$101 |
| 12 | \$110 |

| Hybrid Vehicles | |
|-----------------------------|------|
| Number of Months Registered | Fee |
| 1 | \$5 |
| 2 | \$10 |
| 3 | \$15 |
| 4 | \$20 |
| 5 | \$25 |
| 6 | \$30 |
| 7 | \$35 |
| 8 | \$40 |
| 9 | \$45 |
| 10 | \$50 |
| 11 | \$55 |
| 12 | \$60 |

Form R-19000

Line 1 – Enter the total fee amount for all vehicles listed on Schedule A.

Line 2 – If you fail to pay the fee due by the due date, a delinquent payment penalty of 5 percent of the fee not paid by the due date will accrue for each 30 days, or fraction thereof, during which the failure to pay continues. This penalty cannot exceed 25 percent of the fee due.

Electronic payments and filings that are filed late will be assessed penalties per La. R.S. 47:1519 and 1520 and will be subject to penalty and interest as set forth in La. R.S. 47:1601 and 1602. Note: In addition to the delinquent penalties described above, a taxpayer may also incur accuracy-related penalties under La. R.S. 47:1604.1.

Line 3 – Interest accrues on any unpaid fee from the due date to the date of payment. Refer to Form R-1111, *Interest Rate Schedule - Collected on Unpaid Taxes*, for the applicable daily interest rates. Form R-1111 is available on the LDR website at www.revenue.louisiana.gov.

| Interest Calculation Worksheet | | |
|--------------------------------|---|---------|
| 1 | Number of days late from the due date | 0._____ |
| 2 | Daily interest rate (See Form R-1111.) | |
| 3 | Interest rate (Multiply Line 1 by Line 2.) | |
| 4 | Amount you owe (Form R-19000, Line 1) | .00 |
| 5 | Total interest due (Multiply Line 4 by Line 3, and enter the result on Form R-19000, Line 3.) | .00 |

Line 4 – Net Amount Due: Add Lines 1, 2, and 3. Make payment payable to the Louisiana Department of Revenue. **DO NOT SEND CASH.** File and pay electronically at www.revenue.louisiana.gov or mail your return and payment to the Louisiana Department of Revenue, P.O. Box 201, Baton Rouge, LA 70821-0201.

Paid Preparer Information

If this return was prepared by a paid preparer, he or she must complete the paid preparer information. The paid preparer must enter their name and identification number when preparing and filing the return. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty is \$50 for each occurrence of failing to sign or failing to provide an identification number.