

**GENERAL INSTRUCTIONS  
MOTOR FUEL DELIVERY FEE REPORT**

**WHO MUST FILE:** Every person (sole owner, partnership, corporation, or other organization) who is responsible for the collection and payment of the Louisiana Motor Fuel Delivery Fee must file this report. A separate report must be filed for each physical location in operation.

**WHEN TO FILE:** This report must be filed on or before the 25<sup>th</sup> day of the month following the end of each calendar month. (Example: September's report must be filed on or before October 25<sup>th</sup>). If the due date falls on a Saturday, Sunday, or legal state holiday, the next business day will be the due date.

**ALL CERTIFICATE HOLDERS MUST FILE A REPORT EACH MONTH, EVEN IF NO FEES ARE DUE**

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**SPECIFIC INSTRUCTIONS**

**ITEM 1:** **In-State Bulk Facilities**-Record the number of gallons withdrawn from your bulk plant. Include all gallons taken directly from a supplier's terminal to a UST, even though the fuel did not pass through your bulk facility.

**Out-of-State Companies**-If you import motor fuel, record only the number of gallons imported into Louisiana and deposited into USTs.

**ITEM 4:** If you collected the Motor Fuel Delivery Fee in error and refunded the customer during this reporting month, you may claim a credit by completing this item.

**ITEMS 6 & 7:** **Do not complete Items 6 & 7 if the report and/or fees are late.**  
La. R.S. 30:2195.3(A)(11) states that a bulk facility operator is not eligible for the \$0.01 handling fee if the report and/or fees are submitted late.

**ITEMS 8-10:** A certificate holder is required to complete these items if submittal of the fees is delinquent. La. R.S. 30:2195.3(A)(7) states that fees not received in a timely manner will be subject to a late penalty of an additional five percent per month of the calculated fee that is not remitted.

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**INFORMATION**

- All motor fuels, with the exception of used oil, i.e. all grades of gasoline, gasohol, No. 1 and 2 diesel, kerosene, and all aviation fuels are subject to this fee.
- The fee should **NOT** be imposed when motor fuels are:
  - ◆ Destined for export and remain in continuous movement to a destination outside Louisiana
  - ◆ Delivered into aboveground tanks
  - ◆ Delivered into USTs owned by a state or federal entity
  - ◆ Delivered into non-commercial farm or residential use USTs with a capacity of 1100 gallons or less
  - ◆ Delivered into any UST with a capacity of 110 gallons or less
  - ◆ Delivered into a UST that is part of an airport hydrant fuel distribution system
  - ◆ Delivered to another bulk facility that holds a Louisiana Motor Fuel Delivery Certificate
- Complete and detail records must be retained for a period of four years.
- The state will periodically conduct record audits.

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