

RÉSUMÉ DIGEST**ACT 25 (HB 236)****2016 Regular Session****Thibaut**

Existing law provides that every owner of a motor vehicle, trailer, or semi-trailer, or other vehicle intended to be operated upon the public highways in this state must, before operating the vehicle obtain registration and pay the registration or license taxes due.

Existing law requires that the sales and use tax levied by the state on any vehicle be paid at the time of application for a certificate of title or vehicle registration license.

New law grants an exception to the registration requirements in existing law for any person or their spouse to have 90 days following either's separation from active duty from any branch of the armed forces of the U.S. to remit the state sales and use tax on any vehicle registered in a foreign jurisdiction and required to be registered in this state. New law prohibits penalties or interest from accruing during this time.

Existing law provides that the secretary of the Dept. of Public Safety and Corrections and the governing body of any political subdivision that has imposed a tax on the sale or use of motor vehicles are required to enter into an agreement by which the secretary must collect the tax on behalf of the political subdivision. Existing law prohibits the issuance of a certificate of title or vehicle registration license until the local tax is paid.

New law grants an exception to the issuance of a certificate of title or vehicle registration license requirements in existing law as it relates to the payment of local sales taxes for any person or their spouse to have 90 days following either's separation from active duty from any branch of the armed forces of the U.S. to remit the local sales and use tax on any vehicle registered in a foreign jurisdiction that is required to be registered in this state. New law prohibits penalties or interest from accruing during this time.

New law authorizes a person or their spouse to operate a vehicle in La. without securing an La. registration or paying the state and local sales taxes for up to 90 days following either's separation from active duty from any branch of the armed forces of the U.S. if the following requirements be met:

- (1) The license plates displayed on the vehicle are valid plates issued by a foreign jurisdiction.
- (2) The vehicle registration and license plates are current and issued to the person who separated from active duty of any branch of the armed forces of the U.S. or the spouse of a person who separated from active duty of any branch of the armed forces of the U.S.
- (3) The owner or driver of the vehicle has in effect one of the forms of financial responsibility specified in existing law.

New law requires a person or their spouse to secure a La. registration and pay state and local sales taxes on a motor vehicle if the vehicle registration and license plates issued by a foreign jurisdiction expire prior to or during the 90 days following either's separation from active duty of any branch of the armed forces of the U.S.

Effective upon signature of governor (May 9, 2016).

(Amends R.S. 47:303(B)(1)(b); Adds R.S. 47:303(B)(3)(b)(vi) and 502.3)