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ACT No. 25

HOUSE BILL NO. 236

BY REPRESENTATIVES THIBAUT, ABRAHAM, AMEDEE, ANDERS, ARMES, BACALA, BAGLEY, BAGNERIS, BARRAS, BERTHELOT, BOUIE, BROADWATER, CHAD BROWN, TERRY BROWN, CARMODY, CARPENTER, GARY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, CROMER, DAVIS, DEVILLIER, DWIGHT, EMERSON, FALCONER, FOIL, GISCLAIR, GLOVER, GUINN, LANCE HARRIS, HAZEL, HENRY, HILFERTY, HODGES, HOFFMANN, HORTON, HOWARD, IVEY, JACKSON, JAMES, JEFFERSON, JENKINS, MIKE JOHNSON, JONES, LEBAS, LEGER, LYONS, MACK, MARCELLE, MIGUEZ, GREGORY MILLER, MONTOUCET, JAY MORRIS, JIM MORRIS, POPE, PRICE, REYNOLDS, RICHARD, SCHEXNAYDER, SEABAUGH, SHADOIN, SMITH, STOKES, WHITE, WILLMOTT, AND ZERINGUE

AN ACT

2	To amend and reenact R.S. $47:303(B)(1)(b)$ and to enact R.S. $47:303(B)(3)(b)(vi)$ and 502.3 ,
3	relative to sales and use taxes for motor vehicles owned by or registered to military
4	service persons or their spouses; to provide additional time to pay sales and use taxes
5	on motor vehicles owned by or registered to military service persons or spouses
6	following separation from active duty from any branch of the armed forces of the
7	United States; to provide for an effective date; and to provide for related matters.
8	Be it enacted by the Legislature of Louisiana:
9	Section 1. R.S. 47:303(B)(1)(b) is hereby amended and reenacted and R.S.
10	47:303(B)(3)(b)(vi) and 502.3 are hereby enacted to read as follows:
11	§303. Collection
12	* * *
13	B. Collection of tax on vehicles. The tax imposed by R.S. 47:302(A) on the
14	sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer,
15	semi-trailer, motor bus, house trailer, or any other vehicle subject to the vehicle
16	registration license tax shall be collected as provided in this Subsection.
17	(1) The tax levied by R.S. 47:302(A) on any such vehicle shall be paid to the
18	vehicle commissioner as the agent of the collector of revenue at the time of

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application for a certificate of title or vehicle registration license and such tax shall be administered and collected by the vehicle commissioner in compliance with rules and regulations issued by the collector of revenue and in compliance with the law as construed by the collector of revenue. No certificate of title or vehicle registration license shall be issued until this tax has been paid. The collector of revenue shall be the only proper party to defend or to institute any legal action involving the tax imposed by R.S. 47:302(A) on the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer or any other vehicle subject to the vehicle registration license tax. (R.S. 47:451 et seq.).

* * *

- (b) The tax levied by R.S. 47:302(A)(2) on the use of any such vehicle in this state shall be due at the time first registration in this state is required by the Vehicle Registration License Tax Law (R.S. 47:451 et seq.): subject to the following:
- (i) However, the <u>The</u> vehicle commissioner shall waive penalties or interest on use tax on timely filed applications for registration rejected due to office of motor vehicles error.
- (ii) A person or their spouse shall have ninety days following either's separation from active duty from any branch of the armed forces of the United States to remit the tax levied by R.S. 47:302(A)(2) on any vehicle registered in a foreign jurisdiction and required to be registered in this state. Penalties and interest shall not accrue during this ninety-day time period. However, a person or their spouse shall remit sales or use taxes imposed pursuant to R.S. 47:302(A)(2) on a vehicle required to be registered in this state should the vehicle registration and license plates issued by a foreign jurisdiction expire prior to or during the ninety days following either's separation from active duty of any branch of the armed forces of the United States.

25 <u>separation from active duty of any branch of t</u>
26 * * * *
27 (3)
28 * * * *
29 (b)

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(vi) A person or their spouse shall have ninety days following either's separation from active duty from any branch of the armed forces of the United States to remit the sales and use tax imposed by a political subdivision on any vehicle registered in a foreign jurisdiction and required to be registered in this state. Penalties and interest shall not accrue during this ninety-day time period. However, a person or their spouse shall remit sales or use taxes imposed by a political subdivision on a vehicle required to be registered in this state should the vehicle registration and license plates issued by a foreign jurisdiction expire prior to or during the ninety days following either's separation from active duty of any branch of the armed forces of the United States.

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§502.3. Delayed registration; military personnel separation from active duty

A. A person or their spouse may operate a vehicle in this state without securing Louisiana registration or paying sales or use tax imposed pursuant to R.S. 47:302(A)(2) or by a political subdivision for up to ninety days following either's separation from active duty from any branch of the armed forces of the United States should the following requirements be met:

- (1) The license plates displayed on the vehicle are valid and current 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 United States or the spouse of a person who separated from active duty of any branch of the armed forces of the United States.
- (3) The owner or driver of the vehicle has in effect one of the forms of financial responsibility specified in R.S. 32:861.
- B. A person or their spouse shall secure a Louisiana registration and remit sales or use taxes imposed pursuant to R.S. 47:302(A)(2) or by a political subdivision for a vehicle should the vehicle registration and license plates issued by a foreign jurisdiction expire prior to or during the ninety days following either's separation from active duty of any branch of the armed forces of the United States.

1	Section 2. This Act shall become effective upon signature by the governor or, if not
2	signed by the governor, upon expiration of the time for bills to become law without signature
3	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4	vetoed by the governor and subsequently approved by the legislature, this Act shall become
5	effective on the day following such approval.
	SPEAKER OF THE HOUSE OF REPRESENTATIVES
	PRESIDENT OF THE SENATE
	GOVERNOR OF THE STATE OF LOUISIANA

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APPROVED: