
DIGEST

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CONFERENCE COMMITTEE REPORT DIGEST

HB 520

2025 Regular Session

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Keyword and oneliner of the instrument as it left the House

TAX/SALES-USE-EXEMPT: Establishes a state and local sales and use tax exemption for certain antique motor vehicles and increases the fee for issuance of special license plates for those vehicles

Report adopts Senate amendments to:

1. Refer to the age standard for antique vehicles established by proposed law (35 years old or older) in present law relative to antique vehicle license plates.

Report rejects Senate amendments which would have:

1. Required the Dept. of Public Safety and Corrections (DPS&C) to establish a special prestige license plate to be known as the "Louisiana Innovation" plate.
2. Revised a definition of "antique vehicle" in present law known as the Vehicle Certificate of Title Law.

Report amends the bill to:

1. Make technical changes.

Digest of the bill as proposed by the Conference Committee

Proposed law establishes an exemption from state and local sales and use taxes on non-commercial motor vehicles manufactured at least 35 years ago and valued in excess of \$10,000. Defines such vehicles as "antique motor vehicles" for purposes of proposed law relative to the sales and use tax exemption. Further provides that, for purposes of proposed law, "used for commercial purposes" shall not include use within La. in the production of a motion picture.

Present law establishes a one-time \$25 fee for issuance of a special license plate for certain antique motor vehicles and motorcycles. Proposed law retains present law for antique motor vehicles valued at less than \$10,000, but increases the license plate fee from \$25 to \$1,000 for antique vehicles

valued at \$10,000 or more and eligible for the sales and use tax exemption provided in proposed law.

Proposed law applies to sales, registration, or transfer of antique motor vehicles occurring on and after July 1, 2025.

Effective July 1, 2025.

(Amends R.S. 47:337.9(D)(36) and 463.8(A)(1) and (B)(1); Adds R.S. 47:305.21)