

2025 Regular Session

HOUSE BILL NO. 520

BY REPRESENTATIVES ILLG, CHASSION, COX, DAVIS, ORGERON, OWEN,
SPELL, STAGNI, THOMPSON, AND VILLIO

AN ACT

To amend and reenact R.S. 47:337.9(D)(36) and 463.8(A)(1) and (B)(1) and to enact R.S. 47:305.21, relative to taxes and fees; to provide for sales tax exemptions; to establish a state and local sales and use tax exemption for certain antique motor vehicles; to provide with respect to fees for certain antique motor vehicle license plates; to provide for definitions; to provide for requirements and limitations; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.9(D)(36) and 463.8(A)(1) and (B)(1) are hereby amended and reenacted and R.S. 47:305.21 is hereby enacted to read as follows:

§305.21. Exemption; antique motor vehicles

A. The sales and use tax levied by any taxing authority shall not apply to the purchase of an antique motor vehicle as defined in Subsection B of this Section. The exemption from local sales and use taxes established in this Section shall be granted notwithstanding any other provision of law to the contrary.

B. For purposes of this Section, the term "antique motor vehicle" shall mean a motor vehicle which meets all of the following criteria:

(1) Was manufactured at least thirty-five years ago.

(2) Is not used for commercial purposes. For purposes of this Subsection, "used for commercial purposes" shall not include use within this state in the production of a motion picture.

1 (3) Is valued at ten thousand dollars or more.

2 C. Registration and licensing of an antique motor vehicle shall be subject to
3 the fees imposed by the provisions of R.S. 47:463.8(B).

4 * * *

5 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
6 exemptions applicable

7 * * *

8 D.

9 * * *

10 (36) ~~R.S. 47:6040~~ R.S. 47:305.21, "key words": antique motor vehicles.

11 * * *

12 §463.8. Antique license plates and license plates for antique motor vehicles and
13 motorcycles

14 A.(1) The secretary shall establish and issue special license plates for antique
15 motor vehicles, including both pickup trucks and trucks with a gross weight in excess
16 of six thousand pounds, and motorcycles, which are ~~twenty-five~~ thirty-five years old
17 or older, and shall establish and issue symbols for antique license plates. To obtain
18 such plates and symbols, an applicant shall provide to the secretary a notarized
19 affidavit that the vehicle or motorcycle has not been and will not be materially
20 altered or modified from the original manufacturer's specifications. In addition, such
21 vehicle or motorcycle shall be used primarily for special occasions such as
22 exhibitions, club activities, parades, or other functions of the public interest, or for
23 necessary testing, maintenance, and storage purposes. The plates shall be available
24 upon application through the applicant's local licensing bureau.

25 * * *

26 ~~B.(1)(a) Prior to August 15, 1999, the fee for issuing the license plates~~
27 ~~provided for in this Section shall be a one-time fee of fifty dollars for each plate for~~
28 ~~the special plates for antique motor vehicles or motorcycles, and a one-time fee of~~
29 ~~fifty dollars for the personalized prestige plates for antique motor vehicles.~~

~~(b)(i) From August 15, 1999, through June 30, 2019, and beginning~~
Beginning January 1, 2025, and thereafter, except as provided in Subparagraph (b)
of this Paragraph, the fee for issuing ~~such~~ special plates for antique motor vehicles
or motorcycles shall be a one-time fee of twenty-five dollars and a one-time fee of
fifty dollars for the personalized prestige plates.

(ii) (b) Beginning July 1, 2019, through ~~December 30, 2024~~ 2025, and
thereafter, the fee for issuing special plates for antique motor vehicles which qualify
for the sales and use tax exemption in ~~R.S. 47:6040~~ R.S. 47:305.21 shall be one
thousand dollars.

* * *

Section 2. The provisions of this Act shall apply to sales, registration, or transfer of any antique motor vehicle occurring on and after July 1, 2025.

Section 3. This Act shall become effective on July 1, 2025; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2025, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____