ACT No. 506

HOUSE BILL NO. 520

1

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

AN ACT

2	To amend and reenact R.S. 47:337.9(D)(36) and 463.8(A)(1) and (B)(1) and to enact R.S.
3	47:305.21, relative to taxes and fees; to provide for sales tax exemptions; to establish
4	a state and local sales and use tax exemption for certain antique motor vehicles; to
5	provide with respect to fees for certain antique motor vehicle license plates; to
6	provide for definitions; to provide for requirements and limitations; to provide for
7	applicability; 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. 47:337.9(D)(36) and 463.8(A)(1) and (B)(1) are hereby amended and
10	reenacted and R.S. 47:305.21 is hereby enacted to read as follows:
11	§305.21. Exemption; antique motor vehicles
12	A. The sales and use tax levied by any taxing authority shall not apply to the
13	purchase of an antique motor vehicle as defined in Subsection B of this Section. The
14	exemption from local sales and use taxes established in this Section shall be granted
15	notwithstanding any other provision of law to the contrary.
16	B. For purposes of this Section, the term "antique motor vehicle" shall mean
17	a motor vehicle which meets all of the following criteria:
18	(1) Was manufactured at least thirty-five years ago.
19	(2) Is not used for commercial purposes. For purposes of this Subsection,
20	"used for commercial purposes" shall not include use within this state in the
21	production of a motion picture.

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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.

1 (b)(i) From August 15, 1999, through June 30, 2019, and beginning 2 Beginning January 1, 2025, and thereafter, except as provided in Subparagraph (b) 3 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 4 5 fifty dollars for the personalized prestige plates. 6 (ii) (b) Beginning July 1, 2019, through December 30, 2024 2025, and 7 thereafter, the fee for issuing special plates for antique motor vehicles which qualify 8 for the sales and use tax exemption in R.S. 47:6040 R.S. 47:305.21 shall be one 9 thousand dollars. 10 11 Section 2. The provisions of this Act shall apply to sales, registration, or transfer of 12 any antique motor vehicle occurring on and after July 1, 2025. 13 Section 3. This Act shall become effective on July 1, 2025; if vetoed by the governor 14 and subsequently approved by the legislature, this Act shall become effective on July 1, 15 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

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APPROVED: ____