

RÉSUMÉ DIGEST

ACT 506 (HB 520)

2025 Regular Session

Illg

New law establishes an exemption from state and local sales and use taxes for antique motor vehicles which are motor vehicles manufactured at least 35 years ago, not used for commercial purposes, and valued in excess of \$10,000. Further provides that, for purposes of new law, "used for commercial purposes" shall not include use within La. in the production of a motion picture.

Prior law established a one-time fee of \$25 for issuance of a special antique motor vehicle license plate for a vehicle (car, truck, or motorcycle) 25 years old or older.

New law establishes a one-time fee of \$25 for issuance of a special antique motor vehicle license plate for a vehicle 35 years old or older and valued at less than \$10,000.

New law establishes a one-time fee of \$1,000 for issuance of a special antique motor vehicle license plate for a vehicle 35 years old or older, valued at \$10,000 or more, and eligible for the sales and use tax exemption provided in new law.

New law applies to sales, registrations, or transfers 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)