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## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 502 Original

2017 Regular Session

Stokes

**Abstract:** Exempts from state and local taxation, certain antique motor vehicles held in a private collection.

Proposed law establishes an exemption for an antique motor vehicle from taxes imposed by the state or any local taxing authority.

Proposed law defines "antique motor vehicle" as a motor vehicle defined in present law, which was manufactured at least 25 years ago, is maintained by a private collector, and is not used for commercial purposes.

Applicable to sales of antique motor vehicles beginning on and after July 1, 2017.

Effective July 1, 2017.

(Adds R.S. 47:6040)