

2024 Regular Session

HOUSE BILL NO. 530

BY REPRESENTATIVE SCHAMERHORN

MOTOR VEHICLES: Exempts owners of certain vehicles from paying local sales and use tax under express circumstances

1 AN ACT

2 To enact R.S. 47:337.86.1, relative to local sales and use taxes paid on motor vehicles; to
3 exempt vehicles that were purchased and previously registered in another state from
4 paying local sales and use taxes on motor vehicles in Louisiana; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:337.86.1 is hereby enacted to read as follows:

8 §337.86.1. Exemption from local sales and use taxes; vehicles purchased and
9 previously registered in another state

10 Notwithstanding any provision of law to the contrary, an owner of a motor
11 vehicle who is registering his vehicle in Louisiana that purchased and previously
12 titled and paid taxes on the vehicle in another state shall be exempt from paying local
13 sales and use taxes for that motor vehicle in Louisiana.

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)]

HB 530 Original

2024 Regular Session

Schamerhorn

Abstract: Exempts owners of vehicles that were purchased and previously registered in another state from paying local sales and use taxes on motor vehicles in Louisiana.

Present law provides for a credit against state and local sales and use taxes paid in another state for vehicles previously purchased and titled in another state.

Proposed law retains the provisions of present law and adds a provision that exempts owners of motor vehicles that were previously purchased and titled in another state from paying local sales and use taxes in La.

(Adds R.S. 47:337.86.1)