

CONFERENCE COMMITTEE REPORT

HB 520

2025 Regular Session

Illg

June 10, 2025

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 520 by Representative Illg, recommend the following concerning the Engrossed bill:

1. That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#2228) be rejected.
2. That Senate Floor Amendments Nos. 1 through 3 and 5 through 7 by Senator Connick (#2523) be rejected.
3. That Senate Floor Amendment No. 4 by Senator Connick (#2523) be adopted.
4. That the following amendments be adopted:

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:337.9(D)(36) and" and before "and to enact" delete "463.8(B)(1)" and insert "463.8(A)(1) and (B)(1)"

AMENDMENT NO. 2

On page 1, line 9, after "R.S. 47:337.9(D)(36) and" and before "are hereby" delete "463.8(B)(1)" and insert "463.8(A)(1) and (B)(1)"

Respectfully submitted,

\_\_\_\_\_  
Representative John R. Illg, Jr.

\_\_\_\_\_  
Senator Patrick Connick

\_\_\_\_\_  
Representative Julie Emerson

\_\_\_\_\_  
Senator Franklin J. Foil

\_\_\_\_\_  
Representative Joseph A. Stagni

\_\_\_\_\_  
Senator Mike Reese

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)]

**CONFERENCE COMMITTEE REPORT DIGEST**

**HB 520**

**2025 Regular Session**

**Illg**

**Keyword and oneliner of the instrument as it left the House**

TAX/SALES-USE-EXEMPT: Establishes a state and local sales and use tax exemption for certain antique motor vehicles and increases the fee for issuance of special license plates for those vehicles

**Report adopts Senate amendments to:**

1. Refer to the age standard for antique vehicles established by proposed law (35 years old or older) in present law relative to antique vehicle license plates.

**Report rejects Senate amendments which would have:**

1. Required the Dept. of Public Safety and Corrections (DPS&C) to establish a special prestige license plate to be known as the "Louisiana Innovation" plate.
2. Revised a definition of "antique vehicle" in present law known as the Vehicle Certificate of Title Law.

**Report amends the bill to:**

1. Make technical changes.

**Digest of the bill as proposed by the Conference Committee**

Proposed law establishes an exemption from state and local sales and use taxes on non-commercial motor vehicles manufactured at least 35 years ago and valued in excess of \$10,000. Defines such vehicles as "antique motor vehicles" for purposes of proposed law relative to the sales and use tax exemption. Further provides that, for purposes of proposed law, "used for commercial purposes" shall not include use within La. in the production of a motion picture.

Present law establishes a one-time \$25 fee for issuance of a special license plate for certain antique motor vehicles and motorcycles. Proposed law retains present law for antique motor vehicles valued at less than \$10,000, but increases the license plate fee from \$25 to \$1,000 for antique vehicles valued at \$10,000 or more and eligible for the sales and use tax exemption provided in proposed law.

Proposed law applies to sales, registration, or transfer 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)