
DIGEST

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Lopinto

HB No. 443

Abstract: Defines the types of vehicles which are included in the definition of "all-terrain vehicle" and clarifies with respect to registration and issuing decals for golf carts or four-wheel electric vehicles.

Present law Defines "all-terrain vehicle" as any vehicle with three or more low-pressure flotation-type tires designed by the manufacturer or any vehicle altered to be used as an off-road recreational vehicle. "All-terrain vehicle" shall also include all-terrain vehicle trailers but excludes golf carts.

Proposed law changes the definition of "all-terrain vehicle" from any vehicle with three or more low-pressure flotation-type tires designed by the manufacturer or any vehicle altered to be used as an off-road recreational vehicle to any vehicle with a vehicle identification number designed by the manufacturer or any vehicle altered to be used as an off-road recreational vehicle. Proposed law also provides that golf carts and four-wheel electric vehicles without vehicle identification numbers are not considered an "all-terrain vehicle".

Present law provides that the vehicle commissioner shall not issue a title or a certificate of registration on any off-road vehicle purchased in this state or brought into this state from another state until satisfactory proof has been presented to him that all sales taxes required by the local ordinance have been paid. The purchaser of an off-road vehicle from a seller who is not registered with the DPSC shall pay the sales tax at the time the vehicle is titled the same as is required for the registration and licensing of other vehicles.

Proposed law retains present law and further provides that for purposes of issuance of an off-road decal for a golf cart or four-wheel electric vehicle, the vehicle commissioner is authorized to provide a decal to a taxpayer who provides proof of payment of sales and use tax and a certificate of origin.

(Amends R.S. 32:1252(1) and R.S. 47:337.15(E))