

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

TAX/SALES & USE. Relative to the payment of sales and use tax on off-road or all terrain vehicles for purposes of receipt of an off-road decal

DIGEST

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 deletes the definition of "all-terrain vehicle" as contained in present law and defines "all-terrain vehicle" as any vehicle manufactured for off-road use, issued a manufacturer's statement or certificate of origin, as required by the commission that cannot be issued a registration certificate and license to operate on the public roads of this state because at the time of manufacture the vehicle does not meet the safety requirements prescribed by R.S. 32:1301 through 1310. This proposed definition includes vehicles that are issued a title by the Dept. of Public Safety and Corrections, public safety services, such as recreational and sports vehicles, but it shall not include off-road vehicles used for farm purposes, farm equipment, or heavy construction equipment.

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 any off-road or all-terrain vehicle purchased on or before Dec. 31, 2013, the vehicle commissioner shall 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))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Transportation, Highways and Public Works to the original bill.

1. Deleted the definition of "all-terrain vehicle" and defines "all-terrain vehicle" as any vehicle manufactured for off-road use, issued a manufacturer's statement or certificate of origin, as required by the commission that cannot be issued a registration certificate and license to operate on the public roads of this state because at the time of manufacture the vehicle does not meet the safety requirements prescribed by R.S. 32:1301 through 1310. This proposed definition includes vehicles that are issued a title by the Vehicle Registration Bureau, Dept. of Public Safety and Corrections, such as recreational and sports vehicles, but it does not include off-road vehicles used for farm purposes, farm equipment, or heavy construction equipment.
2. Added a provision that provides that for purposes of issuance of an off-road decal for any off-road or all-terrain vehicle purchased on or before Dec. 31, 2013, 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.

House Floor Amendments to the engrossed bill.

1. Made technical changes.
- 2 Deleted references to Vehicle Registration Bureau, Dept. of Public Safety and Corrections.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Transportation, Highways, and Public Works to the reengrossed bill

1. Makes issuance of off-road decals for any off-road or all-terrain vehicle purchased on or before December 31, 2013, by the vehicle commissioner mandatory, instead of discretionary.