



Louisiana Department of Public Safety  
Office of Motor Vehicles  
**Policy 48.00 Out-of-State Transfers and Reciprocity With  
Other States**

**Section:** 4. Motor Vehicle Registration Requirements

**Effective Date:** 05/01/1986

**Revised Date:** 05/14/2024

**Authority:**

R.S. [47:303](#)

To view Louisiana Statutes, visit <http://www.legis.state.la.us/>

**Definitions:**

- **Domicile** - The physical address where a vehicle is stationed. Domicile will be used to determine the rate of used tax assessed.
- **JD Power** - A vehicle valuation guide
- **Road Use Tax**- Tax imposed on tangible personal property being transferred into the state of Louisiana for use. Road Use tax differs from sales tax, because it is assessed on the N.A.D.A. value, rather than the sales price of the vehicle.

**General:**

- Louisiana law requires payment of road usage tax for all motor vehicles imported to this state for use upon the highways of Louisiana.<sup>1</sup>
- Payment of road usage tax is required prior to issuance of a Louisiana title or registration.
- Applicants who purchase a vehicle out-of-state and paid use or sales tax to that state are allowed credit against the state and local use taxes imposed in Louisiana for the full rate of sales or use tax paid to the other state, as indicated on the Tax Credit Reference Chart (shown below).<sup>1</sup>

**Requirements:**

- **Vehicles Titled in Another State** - In order to transfer a vehicle to Louisiana, which has already been titled/registered in the applicant's name in another state, the following documents must be submitted:
  - A Vehicle Application ([DPSMV1799](#)) form completed and signed by the owner, including "Section F: Out of State Declaration" on the page 2 of the form.
  - One of the following:
    - The original out-of-state certificate of title, if no lien is recorded
    - If the original certificate of title is being held by a lienholder, a copy of the title or a vehicle registration indicating the lienholder's information must be presented with the file. For additional information, refer to [Section 4, Policy 16.00, Foreign Title Held by Lienholder](#).
  - **Current driver's license or identification card for each vehicle owner**
    - The driver's license or identification card must be issued by Louisiana, another state, or a US Territory.
      - **Louisiana Driver's License or Identification Card** - A copy of the front of the credential must be provided.



- Parish/municipality tax shall be assessed based on the rate at the location in which the vehicle is domiciled.

- **Tax Credit Reference Chart**

- The chart below indicates the amount of state tax assessed by each jurisdiction. Tax credit, in excess of the rate indicated below, will be granted only if the applicant submits proof of additional sales or use tax paid to the reciprocal state.
- Tax credit may be granted up to the amount of sales or use tax due. In some cases, the applicant will only owe title, license, and handling fees.
- Credit is not allowed for the payment of ad valorem tax.

State	Code	% Tax Credit	Requirements (Referenced Below)	State	Code	% Tax Credit	Requirements (Referenced Below)
Alabama	AL	2	5	Montana	MT	0	5A ONLY
Alaska	AK	0	5A only	Nebraska	NE	5.5	3,5
Arizona	AZ	5.6	1,2,5	Nevada	NV	0	5A only
Arkansas	AR	6.5	5	New Hampshire	NH	0	5A only
California	CA	7.25	1,2,5	New Jersey	NJ	6.625	5
Colorado	CO	2.9	5	New Mexico	NM	3	5
Connecticut	CT	6.35	5	New York	NY	0	5
Delaware	DE	4.25	3,5	North Carolina	NC	3 (\$1000 max)	5
Dst. of Columbia	DC	6	3,5	North Dakota	ND	5	5
Florida	FL	6	1,2,5	Ohio	OH	5.75	5
Georgia	GA	0	5A only	Oklahoma	OK	1.25	5
Hawaii	HI	4	5	Oregon	OR	0.5	5A only
Idaho	ID	6	5	Pennsylvania	PA	6	5
Illinois	IL	6.25	5	Rhode Island	RI	7	5
Indiana	IN	7	4,5	South Carolina	SC	5 (MAX \$500)	5
Iowa	IA	0	5A only	South Dakota	SD	4	5
Kansas	KS	6.5	5	Tennessee	TN	7	1,2,5
Kentucky	KY	6	5	Texas	TX	6.25	5
Maine	ME	5.5	4,5	Utah	UT	4.7	5
Maryland	MD	6	5	Vermont	VT	6	5A only
Massachusetts	MA	6.25	5	Virginia	VA	4.15	5
Michigan	MI	6	1,2,5	Washington	WA	6.5	5
Minnesota	MN	6.5	5	West Virginia	WV	6	5
Mississippi	MS	5	5	Wisconsin	WI	5	5
Missouri	MO	4.225	5	Wyoming	WY	4	5

- **Table References**

- The following documentation is acceptable proof of taxes paid in the applicable state shown above & would qualify the owner for Louisiana tax credit:
  1. Purchasing a motor vehicle in this state by a resident or nonresident requires the payment of state sales tax to this state.
  2. Certificate of title, dealer's invoice or bill of sale showing taxes paid, or taxing authority receipt.
  3. Registration showing taxes paid, dealer's invoice or bill of sale showing taxes paid, or taxing authority receipt.
  4. Receipt from the taxing authority or other documentation.

5. Leased vehicles are exempt from Louisiana sales/use taxes if the lessor:
  - A. Holds a valid sales tax exemption number with the Louisiana Department of Revenue and Taxation regarding sales tax exemptions for lease/rental vehicles.
  - B. Can show proof of payment, other than a certificate of title, of sales/use taxes to the other state

**Related Policies:**

Section 4, Policy, [2.00, Basic Requirements for Obtaining a Certificate of Title](#)

Section 4, Policy, [16.00, Foreign Title Held by Lienholder](#)

Section 4, Policy, [50.00, Tax Registration Exemption for Military Personnel Nonresident Students](#)

Section 4, Policy, [55.00, Penalty and Interest](#)

Section 4, Policy, [47.00, Sales Tax on Vehicle Transfers](#)

**References:**

<sup>1</sup> – Louisiana State Legislature. *Collection* (R.S. 47:303), retrieved from <https://legis.la.gov/Legis/Law.aspx?d=101870>.