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

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Authority:
R.S. 47:303
To view Louisiana Statues, 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.[1]
- Payment of road usage tax is required prior to issuance of a Louisiana title or registration.
- Louisiana state and local use taxes will be levied, and shall not exceed $90.00, for new residents who purchased a vehicle out-of-state, provided all the following conditions are met:
    - The vehicle is primarily used for personal purposes
    - The vehicle was previously registered in the name of the new resident in any other state or was previously leased to the new resident in another state.
    - The vehicle is registered within ninety (90) days of being brought into this state, as indicated on Section F of the Vehicle Application Form.

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.
    - **Out-of-State or US Territory Driver's License or Identification Card** - A copy of the front and back of the credential must be provided.
- **Active Duty Military ID** – The original Active Duty Military ID must be presented to the dealership employee, employee of a PTA, or an OMV employee for verification. **Do not** make a photocopy of the Active Duty Military ID.
  - A notation must be made by the employee on the Vehicle Application Form (DPSMV1799), stating the Active Duty Military ID was verified and the date the ID was verified.
- Proof of current liability insurance, if requesting a license plate. The insurance company must be authorized to do business in Louisiana.
- Applicable tax, title, and license fees

- **Vehicle Purchased (but not titled) in the Applicant's Name in Another State –** In order to transfer a vehicle purchased but not titled in the applicant's name in another state, refer to Section 4, Policy 2.00, Basic Requirements for Obtaining a Certificate of Title for a list of required documents.
- **Out-of-State Transfers for Active Duty Military -** Refer to Section 4, Policy 50.00, Tax Registration Exemption for Military Personnel Nonresident Students for additional information.

Fees:

- $68.50 Title fee
- $8.00 Handling fee
- License plate fee, if applicable
- **Mortgage Fee**
  - If the original out-of-state title indicates an outstanding lien, a $10.00 mortgage recordation fee is required.
  - If a UCC-1 form is presented to record the lien, a $15.00 recordation fee is required.
    - If another type of security agreement is presented, a $10.00 mortgage recordation fee is required.

Road Use Tax:

- Road use tax will be assessed on the value of the vehicle if the vehicle was titled and registered in Louisiana after ninety (90) days of bringing the vehicle into the state. One of the following valuation tools must be used and the lowest value obtained from one of the acceptable sources should be used.
  - JD Power Average Trade
  - Original Invoice
  - Trade Evaluation from a dealership
- Antique vehicle files that do not return an average trade value on JD Power must be taxed on the low retail value listed on the JD Power Valuation Guide (Online) or the file must be accompanied by a letter from a dealership authorized to sell that type of vehicle, on letterhead, indicating the value.
- Trailers will not return a value on JD Power. The file must contain a letter from a dealership authorized to sell trailers, on letterhead, indicating the value.

- Motorhomes that do not return an average trade value on JD Power must be accompanied by a letter from a dealership authorized to sell that type of vehicle, on letterhead, indicating the value.
- Newer model vehicles, not indicated in the JD Power guide, shall be assessed road use tax based on the original invoice price less 15% to determine the current taxable value.
- Road use tax, shall be assessed at the following rate(s):
    - State Tax
    - 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

References:

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