



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:** 06/05/2023

**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.
- **National Automobile Dealers Association (N.A.D.A.)** - 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](#).
  - A copy of each owner's driver's license or identification card issued by this state or another state, if a license plate is to be issued.
  - Proof of current liability insurance, if requesting a vehicle registration with the title. 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** - Shall be assessed on vehicles imported for use as follows:

- Road use Tax due is based upon:
  - NADA Official Used Car Guide – The loan value of the vehicle being titled
  - NADA Valuation Guide (Online) – Average Trade-In of the vehicle being titled
    - Antique vehicle files that do not return an average trade value on NADA must be taxed on the low retail value listed on the NADA 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 NADA. 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 NADA 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 NADA 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	Reference (See Below)	State	Code	% Tax Credit	Reference (See 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:**

1. Taking delivery of a motor vehicle in this state by a resident or nonresident requires the payment of state sales tax.
2. A certificate of title, dealers invoice showing tax, bill of sale showing tax, or receipt from the taxing authority are proof of taxes paid.
3. Proof of payment is a certificate of registration showing taxes, dealers' invoice showing taxes, or receipt from the taxing authority.
4. Proof of payment is a receipt from the taxing authority or other documentation showing taxes paid to the state.
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>.