



Louisiana Department of Public Safety

Office of Motor Vehicles

52.00 Act of Donation / Manual Gift

Revised Date: 10/19/2026

Authority:

Civil Code 1543

Civil Code 1550

LA Department of Revenue

Definitions:

- **Donation** - An authentic act executed before a notary in the presence of two witnesses transferring the ownership of a vehicle with no monetary exchange
- **Manual Gift** - A transfer of property made by delivery of the property to the donee without any other formality¹

General:

- Sales/use tax is **not** due on act of donations
- **Manual Gift:** A donation of a vehicle by manual gift will **only** be acceptable if submitted to the Office of Motor Vehicles in connection with a motor vehicle transaction by a Louisiana Motor Vehicle Commission licensee.

Required Documentation:

- Vehicle Application Form ([DPSMV1799](#)), completed and signed by donee
- Current certificate of title assigned before a notary by the donor to donee
- Act of Donation form ([DPSMV1699](#)), if applicable, completed in its entirety and notarized
- Manual Gift of a Motor Vehicle form ([DPSMV1698](#)), if applicable, completed in its entirety, but does **not** require notarization.
- Odometer disclosure statement, if applicable.
- Lien release, if applicable
- If a lien is to be recorded, proof of UCC-1 or other security agreement,
- Proof of current liability insurance coverage, if a license plate is to be issued
- A copy of owner's driver's license or identification card issued by this state or another state, if a license plate is to be issued.

Fees:

- Title fee
- Handling fee
- License plate fee
- Mortgage recordation fee, if applicable
- Sales/use tax

References:

- ¹ – Louisiana State Legislature. *Manual Gift* (CC 1543), retrieved from <https://legis.la.gov/Legis/Law.aspx?d=108866>.