



Louisiana Department of Public Safety  
Office of Motor Vehicles  
**Policy 38.00 Automobile License Plates**

**Section:** 5. Motor Vehicle License Plate Classifications & Requirements

**Effective Date:** 01/01/1990

**Revised Date:** 06/22/1998

**Authority:**

[R.S. 47:463 A](#)

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

**General:**

- State statute provides for the issuance of the license plates for private passenger vehicles and the collection of an annual registration license tax based on the actual value of the vehicle

**Eligibility:**

- Each passenger carrying automobile, van or other motor vehicle carrying only persons and their personal effects and only operated for private use and not classified as private bus or recreational vehicle must be issued an automobile license plate.

**Requirements:**

- Private auto license plates are issued for a two (2) year registration period and are not transferable between owners.

**Fees:**

- Automobiles shall be taxed at a minimum of \$10.00 per year up to the first \$10,000 value plus \$1.00 per thousand-dollar value in excess of \$10,000. For the purpose of computing the additional tax of \$1.00 per each one-thousand-dollar value, any amount five hundred dollars or more shall be rounded off to the next highest thousand dollars and any amount less than five hundred dollars shall be disregarded. For subsequent renewals, the actual value will remain the same as was determined at the initial registration and will remain the same in the future until ownership changes.
- The term "actual value" shall mean fair market value as determined by the higher of the following:
  - Bill of sale or invoice gross sales price which includes dealer preparation fee and dealer ad-valorem fee. Do not subtract trade-in, discount, rebate, etc.
  - Full loan value as shown in the current NADA book. Automobiles of which the actual value is not determinable by reference to the NADA book may be determined by reference to any comparable book of standard evaluation.
  - The actual value of damaged vehicles shall be the value of the motor vehicle at the time of acquisition.

- The following must be presented to the Office of Motor Vehicles to establish an actual value on such vehicle of less than the full loan value:
  - An affidavit by the seller or transferor of the automobile specifying in detail the nature of damage to the vehicle and a written invoice from a bona fide mechanic or repairman showing a detailed estimate of the cost of repair to said vehicle. Upon presentation of documentation, the Assistant Secretary of the Office of Motor Vehicles or designee may add the proven damages to the sales price of the motor vehicle as is reflected in the bill of sale. If the total of the proven damages and the sales price is within one thousand dollars (\$1,000.00) of the full loan value as indicated in the current NADA book, the vehicle shall be valued according to the sales price. If the total of the proven damages and the sales price differs by more than one thousand dollars (\$1,000.00) from the full loan value, the value of the motor vehicle shall be determined by deducting the proven damages from the full loan value for purposes of the license tax; OR
  - If the seller is a dealer, it will be sufficient to accept an affidavit specifying the nature of the damage and the sales price. The Assistant Secretary or his designee may require additional information or documentation to determine the value of the vehicle. Upon review of all documentation, the Assistant Secretary or designee shall calculate the value of the vehicle in the same manner and conditions as stated above.
- Additional documentation may be required of any applicant for license or registration, including renewals, as determined necessary by the Assistant Secretary of the Office of Motor Vehicles or designee.
- Private auto license plates are not transferable between owners. New metal plates are issued when the vehicle is transferred. All automobile plates will be valid for two (2) years ONLY.