



Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 29.00 Unassembled Trailer Kits

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 12/10/1985

Revised Date: 09/30/1995

General:

- Unassembled trailer kits in boxed units are being sold by various department stores. The trailer kit is assembled by the customer. The seller need not be licensed as a vehicle dealer under Louisiana law and the seller **will not** collect sales tax.
- The manufacturer's certificate of origin and a bill of sale *or cash register receipt must be executed for each kit by the seller and given to the customer, who is responsible for obtaining a title and license plate on the trailer and who is also responsible for payment of taxes due. The customer must also permanently affix a vehicle identification number on the unit.