



Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 31.01 Mobile Office Units

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 04/01/1990

Revised Date: 08/17/2004

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

Authority:

[R.S. 47:303\(A\)](#)

General:

- Mobile office units, designed and manufactured for use as an office, are usually sold by a vendor who is not considered a dealer of motor vehicles and is, therefore, not licensed as a motor vehicle dealer.
- The Law requires this type of vendor to collect the sales tax from their customers at the time of sale and remit directly to the Department of Revenue.

Requirements:

- For the purpose of titling and registration, the invoice or bill of sale from this type vendor showing taxes collected should be accepted as the tax payers proof that applicable sales taxes have been paid and no further taxes are to be collected by the Office of Motor Vehicles. *This applies to invoices submitted by out-of-state dealers.