



LOUISIANA DEPARTMENT OF PUBLIC SAFETY  
OFFICE OF MOTOR VEHICLES

**Section:** IV Motor Vehicle Registration Requirements  
**Number:** 48.00

**Effective:** 05/01/1986  
**Revised:** 11/15/2018

**OUT OF STATE TRANSFERS AND RECIPROCITY WITH OTHER STATES**

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**POLICY:**

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

**AUTHORITY**

R.S. 47:303 A(3)

R.S. 47:303 B(1)(b)

**DEFINITION**

- Louisiana law requires vehicles imported to this state for use upon the highways of Louisiana to be registered.
- A person or their spouse shall have ninety (90) days following either's separation from active duty to register a vehicle in this state which was previously registered in another jurisdiction without incurring penalty and interest. If the license plate issued by another state expires prior to or during the 90 days the tax shall be remitted at that time.

**REQUIREMENTS**

- Vehicles transferred to Louisiana from another state are subject to the payment of road use tax.
- Road use tax due is based upon loan value of the vehicle listed in the NADA Official Used Car Guide book, or average trade-in listed on the electronic (internet) NADA. Road Use tax differs from sales tax in that sales tax is assessed on the sales price of the vehicle.
- Newer model vehicles, not indicated in the NADA guide, should be assessed road use tax based on the original invoice price less 15% to determine the current taxable value.
- The tax rate to be assessed is determined by the parish/municipality tax rate for the location in which the vehicle is domiciled.
- DD214 indicating date of separation, if applicable.

**Vehicles titled in another state:**

To transfer a vehicle to Louisiana which has already been 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. NOTE: "Section F: Out of State Declaration" must be completed.
- The original out-of-state certificate of title. 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.
- Proof of current liability insurance. The insurance company must be authorized to do business in Louisiana.
- \$10 mortgage recordation fee if the original out-of-state title indicates an outstanding lien.

**When a vehicle is being transferred to Louisiana and has been assigned from a parent (or legal guardian) to a child, tax credit may be given when the vehicle actually belonged to the child but was titled in the name of the parent (or legal guardian) for insurance purposes. A tax credit will be allowed if all of the following criteria are met:**

- A notarized affidavit attesting to the relationship of the two parties must be submitted.
- This affidavit must be signed by the individual listed on the out-of-state title.
- The vehicle was titled in a state for which Louisiana has a reciprocal agreement to allow road use tax credit.

**Vehicle purchased (but not titled) in the applicant's name in another state:**

Applicants, who purchase a vehicle out-of-state and pay 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 in the other state indicated on the chart below.

**The following documents are required:**

- A Vehicle Application (DPSMV1799) form completed and signed by the owner
- MSO or out-of-state title properly assigned (and notarized, if applicable) to the applicant
- Original itemized invoice from dealer to purchaser, inclusive of a complete description of the vehicle (make, year, model, body style and vehicle identification number)
- Properly completed odometer disclosure statement
- Original or copy of properly completed UCC-1 form(financing statement), or other security agreement, if a lien is to be recorded
- All files with a date of sale on or after August 1, 2012 must include a copy of each vehicle owner’s current and valid photo identification. The photo identification provided should be a driver’s license or identification card issued by this state or another state.

**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	STATE	CODE	%TAX CREDIT	REFERENCE
Alabama	AL	2	1,2,5	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	4	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

## **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 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 IV

2.00- [BASIC REQUIREMENTS FOR OBTAINING A CERTIFICATE OF TITLE](#)

16.00- [FOREIGN TITLE HELD BY LIENHOLDER](#)

49.01- [EXEMPT FROM SALES TAX LEASE/RENTAL VEHICLES](#)

55.00- [PENALTY AND INTEREST](#)