Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 49.00 Sales and Use Tax Exemptions

Revised: 10/21/2026

Purpose

This policy outlines the requirements and procedures for sales and use tax exemptions applicable to public entities; sheltered workshops or supported employment providers for persons with intellectual disabilities; federally recognized Indian reservations; mobile homes titled in the name of a tribal member; federal and state credit unions; wheelchair lifts; electric cooperatives; Louisiana independent colleges and universities; children's advocacy centers; sickle cell disease organizations; councils on aging; and volunteer fire departments.

General:

- Transactions requiring sales and use tax exemptions may be processed by any Motor Vehicle Customer Service Center or Public Tag Agency.

Public Entities

Authority:
R.S. 47:305.7(A)(1)(a)
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

General:

- No state or local sales or use taxes will be imposed or collected on the transfer of a motor vehicle to a public entity; taxes may apply to any prior transfers.

Eligibility:

Public entities that are entitled to the exemption include, but are not limited to:	
State agencies, boards and commissions	Clerk of court offices
Parish and municipal police juries or other governing bodies	The office of a parish or municipal assessors
Public school boards	All courts with public jurisdiction
Law enforcement districts	Offices of a district attorney
Hospital service districts	Offices of the coroner
Waste disposal districts	Park and recreation commissions
Drainage districts	Levee boards
Public housing authorities	Port commissions
Waterworks' districts	Parish and city tourism commissions
Parish and municipal libraries	Councils on aging

- If the public entity or political subdivision is not included in the list, written verification from the taxing authority must be provided.
- Mass transit vehicles purchased by the State or one of its political subdivisions are included in the exemption under this Act.

Sheltered Workshop or Supported Employment Provider for Persons with Intellectual Disabilities

Authority:
R.S. 47:305.38
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

General:

- Each item or article of tangible personal property or digital products by a sheltered workshop or a supported employment provider as defined in R.S. 39:1604.4 for persons with intellectual disabilities licensed by the Department of Children and Family Services as a day developmental training center for persons with intellectual disabilities shall not be subject to the sales and use taxes levied by the state or by any political subdivision thereof.

Requirements:

- Louisiana Department of Revenue Form R-1327 Sheltered Workshops or Supported Employment Providers for Persons with Intellectual Disabilities

Federally Recognized Indian Reservations

Authority:
Department of Revenue

Definition:

- **Federally Recognized Indian Reservations** - The Louisiana Department of Revenue and Taxation has advised that Federally Recognized Indian tribes can be exempt from state sales tax on any motor vehicle owned by the tribe, the tribe's governmental agency or its enrolled members. Parish/municipality taxes are not exempt and must be collected, with the exception in note below.
- **Member**- A Member means an individual whose principal home is located on the reservation and who has resided on the reservation for at least six months of the preceding calendar year.

Requirements:

- In order to receive this exemption, the vehicle must be titled in the name of the tribe, its governmental agency of the tribe or a Member
- The motor vehicle will be used exclusively by the Tribe or its governmental agencies for governmental activities within the Reservation and Service Area or by its Members residing on the Reservation.
- Present an exemption form R-85008 from the Louisiana Department of Revenue for each file.
- Since recognized Indian tribes are regarded as separate "nations," public plates can be issued when the vehicle is used for tribal functions only.
    - An affidavit to this effect, signed by an authorized representative of the governmental agency of the tribe, will be required.
        - If obtaining a public plate, an Application for Free Plate for Public Agency (DPSMV1631) must also be submitted.

    - If the vehicle is to be used in any private capacity at all, a private plate must be issued and the appropriate fee charged.
- **Note:** The parish of St. Mary has also entered into a compact with the Chitimacha Tribe to exempt the Tribe and its governmental agencies from parish/municipality tax. The exemption does not extend to purchases by Tribal member residents.

Mobile Homes Titled in The Name of a Tribal Member

Authority:
Department of Revenue

General:
- The Louisiana Department of Revenue authorizes purchases of mobile homes for use on a federally recognized Indian Reservation and titled in the name of a tribal member to be exempt from state sales/use tax.

Requirements:
- Present an exemption form R-1045 from the Louisiana Department of Revenue for each file certifying the following:
    - The purchaser is an enrolled tribal member
    - The mobile home was purchased by and will be titled in the enrolled tribal member's name
    - The mobile home will be delivered and immobilized for permanent use on the federally recognized Indian reservation lands.
- The exemption form shall be signed by the tribal chairman certifying that the purchaser is an enrolled tribal member who resides on the federally recognized Indian reservation as indicated by the purchaser.
- Applicable parish/municipality taxes must be collected, unless the member submits a letter from each parish/municipality authorizing the exemption.

Notes:
- An Act of Immobilization is not required.
- The parish of St. Mary has also entered into a compact with the Chitimacha Tribe to exempt the Tribe and its governmental agencies from parish/municipality tax. The exemption does not extend to purchases by Tribal member residents.

Federal and State Credit Unions

Authority:
R.S. 47:305.7(A)(1)
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

General:
- Federal and state credit unions are exempt from state and local sales taxes on any motor vehicle purchased and titled for their own use.

Requirements:

- The vehicle must be titled in the name of the credit union to receive the exemption.
- Each file must be accompanied by an R-1357 exemption certificate.

Note:

- A motor vehicle titled in the name of a federal or state credit union and is being leased or rented to customers does not qualify for the exemption above. The federal or state credit union will need to follow the requirements outlined in OMV Section 4 Policy 8.01 Leased/Rental Vehicles.

Wheelchair Lifts

Authority:
R.S. 47:305 D (1)(u)
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

General:

- Wheelchair lifts, when prescribed by a physician or licensed chiropractor, will be exempt from state and local sales tax. All applicable taxes must be collected on the purchase price of the vehicle.
- The exemption is limited to the wheelchair lift (materials and labor) and not to any devices or major modifications such as hand controls, roof modifications, seat removal, etc.

Requirements:

- *Vehicle Application* (DPSMV 1799), completed and signed
- Original title or Manufacturer's Statement of Origin (MSO), properly assigned
- Itemized bill of sale or dealer's invoice
    - The sale price of the wheelchair lift must be listed separately on the bill of sale or dealer invoice.
- Prescription from a physician or licensed contractor for the wheel chair lift.
    - The vehicle must be titled in the person's name, as shown on the physician or licensed chiropractor's prescription in order to receive the exemption.
    - If not titled in the individual's name listed on the prescription, a *Designation of Mobility Impaired License Plate* form (DPSMV4222) must be submitted.

Electric Cooperatives

Authority:
R.S. 12:425
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

General:

- Statute provides for a sales and use tax exemption for non-profit electrical cooperatives.

Requirements:

- Each cooperative shall pay annually, on or before the first day of July, to the Department of Revenue, a fee of ten dollars for each one hundred persons or fraction thereof to whom

electricity is supplied within the state by it, but shall be exempt from all other excise and income taxes whatsoever.

Louisiana Independent Colleges and Universities

Authority:
R.S. 47:305.6(6)
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

General:

- A regionally accredited independent institution of higher education which is a member of the Louisiana Association of Independent Colleges and Universities is exempt from the payment of state and local sales or use tax on the purchase, lease, or rental or the purchase of tangible personal property or services if such lease or rental or purchase is directly related to the educational mission of such institution.

Requirements:

- Louisiana Department of Revenue Form R-1395 Louisiana Association of Independent Colleges and Universities

Exempt from State and Local sales/use tax
Centenary College – Shreveport
Dillard University – New Orleans
Edward Via College of Osteopathic Medicine
Louisiana Christian University – Pineville
Loyola University – New Orleans
New Orleans Baptist Theological Seminary - New Orleans
Our Lady of Holy Cross - New Orleans
Our Lady of the Lake College - Baton Rouge
Saint Joseph Seminary College
Tulane University
Xavier University of Louisiana - New Orleans

Children's Advocacy Centers

Authority:
R.S. 47:305.24
To view Louisiana Statutes: https://dam.ldr.la.gov/taxforms/1395-1-25-F.pdf

Eligibility:

- Purchases by Louisiana Alliance of Children's Advocacy Centers and purchases by other nonprofit entities operating as child advocacy centers as provided for in Children's Code Article 521, which are governed by a child advocacy board of directors and meet all of the other requirements provided for in Chapter 2 of Title V of the Louisiana Children's Code shall be exempt from state and local sales and use taxes.

Requirements:

- Louisiana Department of Revenue Form R-85013, Child Advocacy Organizations

Sickle Cell Disease Organizations

Authority:
R.S. 47:305.21
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

Eligibility:

- Purchases made by Sickle Cell Disease organizations established before 1975 shall be exempt from state and local sales and use tax.

Requirements:

- The following documents must be submitted:
    - Louisiana Department of Revenue Form R-1314 Sickle Cell Disease Organizations Tax Application/Exemption Certificate

Council on Aging

Authority:
R.S. 47:305.66
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

General:

- Purchases made by parish council on aging shall be exempt from state sales and use tax
    - Parish councils on aging means the sixty-four nonprofit domestic corporations domiciled one per parish and dedicated to delivering state-approved services directly to senior citizens, administered and supervised by the office of elderly affairs of the governor's office.

Requirements:

- Louisiana Department of Revenue Form R-1056, Purchases by Political Subdivisions of the State of Louisiana

Volunteer Fire Department

Authority:
R.S. 47:305(B)(5)
To view Louisiana Statutes: https://legis.la.gov/legis/home.aspx

General:

- Firefighting equipment purchased by a bona-fide volunteer and public fire departments shall be exempt from state and local sales and use taxes.

Requirements:

- The volunteer fire department shall submit a copy of its charter
    - If not chartered, a statement verifying they are a volunteer fire department
- VEH-5 (DPSMV1631) to obtain a license plate