Louisiana Department of Public Safety
Office of Motor Vehicles

Policy 49.00 Tax Exempt Transactions and Computer Codes for Public Entities

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 09/06/1991

Revised: 06/08/2021

Authority:
R.S. 47:301(8)(a,c)
To view Louisiana Statutes: http://www.legis.la.gov/legis/home.aspx

Background:

- Effective September 1, 1991, no state or local sales/use taxes will be imposed or collected when the ultimate purchaser of the motor vehicle is a public entity.

Eligibility:

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