Louisiana Department of Public Safety
Office of Motor Vehicles

Policy 49.02 Transactions Exempt from Sales or Use Tax – Sheltered Workshop or Supported Employment Provider for Persons with Intellectual Disabilities

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 05/01/1986

Revised Date: 08/05/2021

Authority:
R.S. 47:305.38
To view Louisiana Statutes: http://www.legis.state.la.us/

Background:

- Each item or article of tangible property bought or brought into this state by a sheltered workshop or supported employment provider for persons with intellectual disabilities licensed by the Department of Health/Health Services as a day developmental training center for persons with intellectual disabilities is exempt from sales and use tax levied by the state or by any political subdivision thereof (R.S. 47:305.38).

Requirements:

- Louisiana Department of Revenue Form R-1327, Sheltered Workshop or Supported Employment Provider for Persons with Intellectual Disabilities.

Related Policies
Section 4, Policy 2.00, Basic Requirements for Obtaining a Certificate of Title
Section 4, Policy 48.00, Out of State Transfers and Reciprocity with Other States