



Louisiana Department of Public Safety

Office of Motor Vehicles

Policy 49.03 Exempt From State Sales Tax – Federally Recognized Indian Reservations

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 01/27/1987

Revised Date: 01/16/2026

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.
- **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 or 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 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.

Related Policies:

Section 4, Policy 49.10 [Hold For Revenue Exempt From State Sales Tax](#)