



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: 05/06/2013

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 or a governmental agency of the tribe. Parish/municipality taxes are not exempt and must be collected.

Requirements:

- In order to receive this exemption, the vehicle must be titled in the name of the tribe or a governmental agency of the tribe.
- Present an exemption form R-1046 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.
 - Vehicles may be used on or off the reservation.

Related Policies:

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