Louisiana Department of Public Safety
Office of Motor Vehicles

Policy 49.04 Exempt from Sales Tax – Ducks Unlimited and Waterfowl & Wetland Habitat

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 09/01/1991

Revised Date: 09/17/1997

Authority:
Department of Revenue and Taxation
R.S.47:305.41
R.S.47:305.43
To view Louisiana Statutes: http://www.legis.state.la.us/

General:

- Effective July 1, 1993, Act 569 of the 1993 Regular Legislative Session, (R.S. 39:2006(B) and R.S. 47:303(B)(6)), suspended a 1% state tax exemption. This suspension expired June 30, 1997. The following entities will be charged 3% state sales tax; however, no parish/municipal tax will be due.
- Purchases and rentals of motor vehicles by Ducks Unlimited.
- Purchases of vehicles by non-profit organizations dedicated exclusively to the conservation of migratory North American Waterfowl and Wetland Habitat.