



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.