



Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 49.05 Exempt From Sales Tax-School Buses

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 07/01/1990

Revised Date: 10/14/2021

Authority:

[R.S. 47:301\(10\)\(i\)](#)

To view Louisiana Statutes: <http://www.legis.state.la.us/>

Objective:

- This policy outlines when a sales tax exemption for school bus purchases is applicable.

Definitions:

- **School Bus** - Any bus that meets or exceeds the safety specifications for school buses established by the state Department of Education, that is painted the national school bus chrome, and is purchased from a Louisiana licensed new or used dealer.¹

Eligibility:

- In order to receive this tax exemption, all of the following criteria must be met:
 - Bus must be less than five (5) years old.¹
 - Bus must be painted the national school bus chrome in the shade designated by the State Board of Elementary and Secondary Education.¹
 - Bus must be purchased from a new or used dealer licensed to sell vehicles in Louisiana.¹
 - Bus must be used exclusively for one of the following:
 - Public elementary or secondary schools¹
 - Public elementary or secondary laboratory schools that are operated by a public college or university¹
 - Non-public elementary or secondary school approved by the State Board of Elementary and Secondary Education.¹

General:

- A new or used school bus that meets the requirements stated above will be exempt from state and local sales and use tax.
- Calculation of eligibility for sales tax exemption on buses up to five model years old is to be made by using the current model year and proceeding to count back five model years.
 - For example, in 2021, model years 2017 through 2021 would be included as the five model years which would be entitled to the sales tax mentioned above.

Required Documentation:

- Louisiana Department of Revenue [Form R-85004](#) Purchases of School Buses for Exclusive Use must be submitted.
- Other applicable titling paperwork, as outlined in Section 4, Policy 2.00, [Basic Requirements for Obtaining a Certificate of Title](#).

Fees:

- \$68.50 Title fee
- \$8.00 Handling fee
- License plate fee, if applicable
- \$10.00 lien recordation fee, if a security agreement is submitted
- \$15.00 lien recordation fee, if a UCC-1 filing is submitted

Related Policies:

Section 4, Policy 2.00 [Basic Requirements for Obtaining a Certificate of Title](#)

References:

- ¹ – Louisiana State Legislature. *Definitions* (R.S. 47:301), retrieved from <https://legis.la.gov/Legis/Law.aspx?d=101815>.