



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

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 07/01/1990

Revised Date: 10/01/1996

Authority:

R.S. 47:(10)(i)

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

General:

- A new or used school bus, which is less than five years old, purchased by an independent operator and **used exclusively in a public school system** will be exempt from 4% state and all local sales and use tax. Buses used for private or parochial schools will not be eligible for this exemption.

Requirements:

- An affidavit from the school board and/or the owner stating the school bus will be used exclusively in the public school system must be submitted.
- Calculation of eligibility for sales tax exemption on buses up to five model years old is to be made by excluding the current model year and counting the preceding year as the first model year and proceeding to count back five model years. For example, in 1992, model years 1991 through 1987 would be included as the five model years which would be entitled to the sales tax mentioned above.