



Louisiana Department of Public Safety
Office of Motor Vehicles
**Policy 49.06 Exempt From Sales Tax Federal and State
Credit Unions**

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 05/27/1992

Revised Date: 09/17/1997

Authority:

[R.S. 6:667.1](#)

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

General:

- Statute exempts federal and state credit unions from state and local sales taxes on any type motor vehicle purchased and titled for their own use.

Requirements:

- The vehicle must be titled in the name of the credit union to receive the exemption. Each file must be accompanied by an R-1357 exemption certificate.
- A motor vehicle being titled in the name of a federal or state credit union would not be exempt as outlined above if the vehicle will be leased or rented to its customers. In this instance, the federal credit union would have to be licensed by the Motor Vehicle Commission and possess an "L" exempt account number from the Louisiana Department of Revenue and Taxation. See Section IV, Policy/Procedure Statement #49.1 about lease exemptions.