



Louisiana Department of Public Safety
Office of Motor Vehicles

Policy 49.10 Hold For Revenue / Exempt From State Sales Tax - Mobile Homes Titled In The Name of Tribal Member

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 10/01/1996

Revised Date: 12/22/2009

Authority:

Department of Revenue

General:

- The Louisiana Department of Revenue and Taxation authorizes purchases of mobile homes for use on a federally recognized Indian Reservation and titled in the name of a tribal member to be exempt from state sales/use tax.

Requirements:

- The Louisiana Department of Revenue exemption certificate ([LDR1045](#)) must be completed and submitted along with a letter (notarization not required) signed by the Chairman of the tribe attesting to the member's tribal membership status.
- Applicable parish/municipality taxes must be collected, unless the member submits a letter from each parish/municipality authorizing the exemption.

Exception:

- An Act of Immobilization is not required.

Distinctions:

- The Chitimacha is a federally recognized Indian Reservation.
- The parish of St. Mary has also entered into a compact with the Chitimacha tribe to exempt them from parish/municipality tax.