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.