



Louisiana Department of Public Safety
Office of Motor Vehicles
**Policy 50.00 Tax / Registration Exemption For Military
Personnel / Nonresident Students**

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 05/01/1986

Revised Date: 06/06/2018

Authority:

[R.S. 47:502.2](#)

[R.S. 47:305.48](#)

[R.S. 47:511](#)

[R.S. 47:302 \(A\)\(2\)](#)

US Code Title 50 Section 574

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

General:

- Louisiana law exempts active duty military personnel and/or spouses and full time non-resident college students from registration under certain conditions. The law also exempts active duty military personnel who register vehicles in Louisiana from payment of sales tax in certain circumstances. This exemption from tax is limited to vehicles registered to active duty military personnel only.

Requirements:

- Louisiana law provides that any member or spouse of a member of the Armed Forces on active duty or a non-resident full-time college or university student may operate a vehicle without securing a Louisiana registration after satisfying the following requirements:
 - The license plate displayed on the vehicle is a valid plate issued by the foreign jurisdiction.
 - The foreign vehicle registration and license plate are current and issued to the active member or spouse of the active duty member.
 - In the case of a college or university student, the vehicle must be registered in their name or the name of a parent or legal guardian for insurance purposes.
 - The owner or driver has in effect one of the forms of financial responsibility specified in R.S. 32:861.
- This applies to all vehicles, EXCEPT any commercial vehicle used in any business manner wherein compensation is received.
 - This exemption does not apply to leased vehicles.
 - If a leased vehicle is brought into Louisiana for use, the lessor is required to register the vehicle. See Section IV, Policy/Procedure Statement #49.0 for leased vehicles.

- **Tax Credit to Military Personnel** - Active duty military personnel entering the State of Louisiana may title and register their vehicle without the payment of any use taxes (either state or parish), providing a sales tax was collected at the time the vehicle was purchased in another state.
This provision applies whether or not a reciprocal agreement exists with that state.
 - Proof of payment of sales tax must be submitted.
 - If documentation, (i.e., a copy of an out-of-state invoice, bill of sale, act of donation, etc.) is submitted which indicates an even trade or donation was processed in the applicant's name in another state, sales tax will not be due.
 - Credit is not allowed for the payment of T.A.V.T. (Title Ad Valorem Tax) or any kind of Ad Valorem tax.
- Only titling, plate, and handling fees are to be collected.
 - The applicant may present an active military ID card or a statement from the commanding officer to show that he is an active duty member in the Armed Forces.
 - It is no longer necessary to obtain a photocopy of the military ID card; however, a notation must be made in the file that it was presented for identification.
 - These provisions are also covered under the Soldiers and Sailors Civil Relief Act of 1940.
 - The applicant must be on active duty at the time of registration. If the applicant subsequently becomes inactive before the vehicle is properly registered, taxes will be due.
- This exemption from tax is limited to vehicles registered to active duty military personnel only.
 - This DOES NOT exempt vehicles titled in the name of a spouse of military personnel.
 - Vehicles titled to a spouse will only receive out of state tax credit as outlined in Policy 48 Section IV.
- **Delayed Registration for Military Personnel Separated from Active Duty** - The applicant or his spouse may operate a vehicle in this state without securing a Louisiana registration or paying sales or use tax for up to 90 days following separation from active duty from any branch of the armed forces of the United States if the following requirements are met:
 - The Out of State license plate on vehicle is valid.
 - The current vehicle registration and license plate are issued to the person or spouse who separated from active duty of any branch of the armed forces of the United States.
 - Valid Proof of Insurance.
- **Notes:**
 - If the vehicle registration and license plate issued by another state expire prior to the 90 days following separation from active duty of any branch of the armed forces of the United States, the applicant/spouse shall secure a Louisiana registration and remit sales/use taxes for the vehicle.
 - Louisiana residents who are active duty members of the Armed Forces stationed outside of Louisiana and who wish to register their vehicles here will also be given tax credit as outlined above.
 - Sales tax are due on newly purchased vehicles that are being titled and licensed in the applicant's name for the first time and on which no sales tax has been paid.

- **Sold or Traded Vehicle:**

- If a vehicle is sold or traded to a Louisiana resident by a person in the military who has maintained his out-of-state title and registration, the military person will not be required to title the vehicle in Louisiana prior to the sale or trade. Proof of military status must be provided at the time of sale.
- Trade-in credit will be allowed only if the vehicle is registered in Louisiana. The vehicle being traded can be registered with the collection of the title and handling fee only, provided the above mentioned criteria is met.