



Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 55.00 Penalty and Interest

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 10/01/1991

Revised Date: 06/06/2018

Authority:

[R.S. 47:306](#)

[R.S. 47:503](#)

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

Definitions:

- **Penalty** - a fine for late payment that is assessed if the sales or use tax is not paid on or before the payable date. Penalty accrues at the rate of 5 percent of the tax for each 30 days, or any portion thereof, that the tax is delinquent, not to exceed a maximum of 25 percent. Penalty, not interest, may be waived only by the Commissioner of the Office of Motor Vehicles, or his designee, for reasonable cause and upon receipt of a written request.
- **Interest** - additional money owed on nonpayment and late payment at the monthly rate of 1.25 percent per month (15 percent annually) until all taxes have been paid.

Exceptions:

- Sales tax due shall be remitted ten days from receipt by the licensed vehicle dealer of the title to any vehicle accepted in trade, if the title is received by the dealer in excess of thirty days from the date of sale, provided that the deadline for the submission of taxes cannot be extended under this provision beyond the ninetieth day from the date of the sale.
 - Any licensed vehicle dealer claiming under this provision an extension for the remittance of taxes beyond the fortieth day from the date of vehicle sale shall document, through a means satisfactory to the vehicle commissioner, the actual date that the dealer received title to the vehicle accepted in trade.
 - If not, the applications for registrations that are NOT REJECTED for any reason are subject to penalty (assessed at the rate of 5% per 30 days or fraction thereof with a maximum of 25%) and interest (assessed at the rate of 1.25% per 30 days or fraction thereof with no maximum).
 - If the 40th day (or the 20th day of the month following the date of delivery if the vehicle is a manufactured home) falls on a weekend or a holiday, the last official working day before the weekend or holiday must be used as the effective date.
 - Sales tax due from the sale of a manufactured (mobile) home must be remitted by the 20th of the month following the date of delivery and sales tax due from all other vehicle sales must be remitted by the 40th day following the date of sale.

Rejections:

- When an application for registration is rejected for any reason, the time limit for submitting the application will be extended for a SINGLE period of thirty (30) days from the date the rejected application is received by the applicant.
- If the applicant reapplies for registration within the thirty (30) day extension, penalty and interest will not be charged for that period of time.
- All walk-in customers with rejected files must resubmit them within thirty (30) days from the date of the reject letter to avoid penalty and interest.
- A notarized affidavit of facts verifying the delivery date can be accepted if the file covers a vehicle which has gone through second stage manufacture or that is being delivered to a Louisiana purchaser by a Louisiana dealer as a courtesy on behalf of an out-of-state dealer. The date indicated on the affidavit will be used as the tax date.

General:

- **Penalty / Interest Assessed on Vehicles Imported for Use in This State:**
 - Based on the address shown on the invoice, manufacturer's statement of origin, bill of sale and/or title, the following applies:
 - **If a Louisiana address is shown:**
 - Penalty / Interest is due based on the purchase date unless the file is accompanied by a signed Vehicle Application (DPSMV1799 R12/11). The applicant must complete the "Out of State Declaration" section.
 - The date indicated in the declaration section will be used as the tax date.
 - **If an out-of-state address is shown:**
 - Penalty / interest is due based on the purchase date, unless the applicant states that the vehicle was not brought into this state until a later date.
 - The file must be accompanied by a signed Vehicle Application (DPSMV1799 R12/11). The "Out of State Declaration" section must be completed.
 - The date indicated in the declaration section will be used as the tax date.