Louisiana Department of Public Safety
Office of Motor Vehicles

Policy 56.00 Federal Retailer's Excise Tax

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 01/16/1984

General:

- The Federal Retailer's Excise Tax (which was effective April 1, 1983) is imposed on the first retail sale of automobile truck chassis and bodies having a gross vehicle weight over 33,000 lbs., truck trailer and semi-trailer chassis and bodies over 26,000 lbs. and tractors of the kind chiefly used for highway transportation in combination with a trailer or semi-trailer.
- The tax, if separately stated on the dealer's invoice, should not be included in the base for computing sales tax. This treatment complies with Article 47:301 (13) of the sales tax regulations. However, if the Federal Retailer's Excise Tax is not separately stated, sales tax must be computed on the total sales price as shown on the invoice.