Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 57.00 Federal Heavy Vehicle Use Tax

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 10/01/1985

Revised Date: 07/07/2026

Authority:

U.S. Surface Transportation Assistance Act of 1982, effective October 1, 1985
R.S. 47:462
To view Louisiana Statues: https://www.legis.state.la.us/

Background: The Office of Motor Vehicles is required to receive proof of payment of the Federal Heavy Vehicle Use Tax (HVUT) for every vehicle that is registered with a Louisiana base plate or under the International Registration Plan and that has a declared gross weight of 55,000 lbs. or greater. The IRS Heavy Vehicle Use Tax period runs from July 1st to June 30th annually. The renewal of HVUT for a new tax period is due to the IRS by August 31st each year.

Definitions:

- **Base Jurisdiction** – The state where a company has an established place of business or the state where an individual primarily resides
- **Base Plate** – A license plate issued by the applicant's base jurisdiction
- **Federal Heavy Vehicle Use Tax (HVUT)** – A federal excise tax imposed on vehicles operating on public highways with a gross weight of 55,000 pounds or more
- **Gross Weight** – The weight of a vehicle or vehicle combination and the weight of the load on all axles, including the steering axle.

Requirements:

- **Acceptable Proof of Payment (HVUT)**
  - An original or photocopy of a receipted, accepted Schedule 1 of Form 2290 that is returned by the Internal Revenue Service (IRS) to the taxpayer. The Schedule 1 must be for the correct tax year, as shown at the top center of the form. The receipt stamp on the Schedule 1 must also be for the correct year.
  - A copy of the electronic filing of this form is acceptable, and, at this time, electronic filing is required for any taxpayer reporting 25 or more vehicles. The electronic filing must be printed from an IRS authorized provider participating in the IRS e-file program and must be watermarked and/or show other designation as e-file.
  - If a taxpayer has not received or has lost the receipted Schedule 1, a photocopy of the Form 2290 with Schedule 1 may be accepted if submitted with one of the following:
    - Front and back of a cancelled check
    - Bank statement indicating HVUT

        - Other verification of payment from the applicant's financial institution
- **Information to be verified before a Form 2290 can be accepted:**
    - Form is for the correct period
    - Name on the form is the same as on the registration or lease agreement
    - VIN indicated on the form is the same as the vehicle for which the registration transaction is being processed
    - **Note**: Form 2290 **will not** be accepted if any of the information listed above is incorrect, has been altered, and/or does not contain an e-file watermark or IRS branch stamp.
- **Newly Acquired Vehicles / Initial Application for Registration**
    - The Heavy Use Vehicle Tax, Schedule 1 (Form 2290) must be provided when making an application for registration, **unless** one of the following is applicable:
        - The vehicle was acquired within sixty (60) days of the date of application for registration.
        - The vehicle was placed in service **and** the application for registration is prior to the last day of the following month.
    - The following documents may be provided in lieu of proof of payment of HVUT, if either of the above situations apply:
        - A bill of sale or another document that is evidence of a title transfer, that shows that the vehicle was bought, or the applicant took delivery of the vehicle within sixty (60) days prior to the date of application for a vehicle registration.
- **Renewal of Registration for Vehicles Subject to HVUT**
    - Proof of Payment must be submitted when renewing a Louisiana plate for a vehicle subject to the tax or an apportioned plate registered under the International Registration Plan (IRP).
        - Proof of payment of the HVUT does not have to be presented to other states for which the vehicle is proportionally registered, and which is listed on the IRP cab card issued by the base state.
            - Application received **July 1st to September 30th** – Form 2290, Schedule 1 provided may either be from prior or current tax year.
            - Application Received **October 1st to June 30th** - Form 2290, Schedule 1 provided must be from the current tax year only.
- **Miscellaneous Transactions for Vehicles Subject to HVUT**
    - Schedule of Heavy Highway Vehicles (Schedule 1) of Form 2290 must be provided when making an application for any of the registration transactions listed below (applies to Louisiana base plates and apportioned plates):
        - Initial issuance of a plate, unless purchased or delivered within sixty (60) days of the day the plate is initially issued
        - Renewal of a plate
        - Lost plate
        - Weight increase
        - Weight decrease (weight is equal to or greater than 55,000 lbs.)
        - Converting from one plate type to another
- **Suspended vehicles from HVUT must comply with the following:**
    - The owner of a vehicle which is suspended from HVUT must still provide acceptable proof that the HVUT has been filed for the appropriate taxing period.
    - If the "suspended" vehicle exceeds the mileage use limit, the tax becomes due.
    - If the mileage use limit is not exceeded, a refund will be provided by the IRS.