



Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 58.00 Title Issuance When Dealer Fails to Remit Tax

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 09/10/1982

Revised Date: 06/06/2018

Authority:

[R.S. 32:707 \(B\)](#)

[R.S. 32:791](#)

[R.S. 32:1254](#)

[R.S. 47:303 \(B\) \(5\)](#)

[R.S. 47:501](#)

General:

- This law provides that the Secretary of the Department of Revenue and Taxation, under certain conditions, can authorize the Office of Motor Vehicles to issue motor vehicle certificates of title or registration without collection of sales/use tax and fees. This special title issuance, commonly known as Act 699, offers recourse to a vehicle purchaser when a dealer has collected sales/use tax and fees, but fails to remit the taxes, fees, and documents to the Office of Motor Vehicles to secure title and registration in the purchaser's behalf.

Requirements:

- The following items must be submitted to this unit before a claim can be filed:
 - A completed vehicle application form (DPSMV 1799)
 - Original or a photocopy of the bill of sale showing a complete description of the vehicle (make, model, year and VIN) and a complete breakdown of the monies paid to the dealership.
 - Photocopy of the front and back of the canceled check showing the full amount of the sales/use tax and fees paid to the dealer by the purchaser or the party financing the vehicle, or a photocopy of other documentation that will substantiate the payment to the dealer of the taxes and fees, such as a receipt signed by the dealer or a mortgage agreement.
 - Photocopy of the certified letter which was mailed return receipt requested to the dealership. This letter must contain a complete description (year, make, model and VIN) of the vehicle and must request the necessary documents needed to transfer the vehicle into the purchaser's name. If the letter is received, the signed receipt (green card) and any replies received must become part of the file. If the letter is returned unclaimed, it must remain sealed and become part of the file.
 - Hold-harmless affidavit must be completed, signed and notarized. The affidavit must show a complete description (year, make, model and VIN) of the vehicle and give full details as to the reason the purchaser does not have the proper documents needed for the issuance title/license.

- Claim against surety form, [DPSMV 1925](#), must be completed and notarized if the vehicle was purchased from a dealer licensed by the Louisiana Motor Vehicle Commission or the Louisiana Office of the Fire Marshal. If the dealer is licensed with the Louisiana Used Motor Vehicle and Parts Commission, an LUMVCPC 124 form must be completed and notarized.
- Act 699 affidavit must be completed and notarized.
- Original manufacturer's statement of origin or the original certificate of title, if available.
- A satisfaction of lien executed by the lien holder, if applicable, indicating that the lien shown on the last title record has been paid in full. The lien satisfaction must be submitted on company letterhead, and must include name, address, and telephone number of the lien holder. If the telephone number is not on the letterhead, but is attainable, do not reject for that reason.
- Copy of chattel mortgage, UCC-1, or any other type security agreement (if applicable).
- An affidavit of physical inspection. The physical inspection must be performed by a full-time Peace Officer Standards and Training (P.O.S.T.) certified law enforcement officer who has been certified by the Department of Public Safety and Corrections, Office of State Police, to inspect motor vehicles.
- Any other documentation deemed necessary.
- **Note:** The vehicle owner may apply for this special title issuance. All correspondence must be directed to:
 - Office of Motor Vehicles
 - ATTN: Specialized Vehicle Unit
 - P. O. Box 64886
 - Baton Rouge, La. 70896-4886