Louisiana Department of Public Safety

Office of Motor Vehicles

58.00 Title Issuance when Dealer Fails to Remit Tax

Revised Date: 10/19/2026

Authority:
R.S. 32:707 (B)
R.S. 32:791
R.S. 32:1254
R.S. 47:303 (B) (5)
R.S. 47:501
To view Louisiana Statutes: https://legis.la.gov/legis/Home.aspx

General:

- This policy establishes the procedures for processing motor vehicle title and registration transactions under Act 699. Act 699 provides a remedy for purchasers who have paid the required sales/use taxes and fees to a dealer, but the dealer failed to remit the taxes, fees, and required documentation to the Office of Motor Vehicles (OMV) Specialized Vehicle Unit to obtain title and registration on the purchaser's behalf. Under the authority granted by law, and when all eligibility requirements are satisfied, the Office of Motor Vehicles may issue a certificate of title and/or registration without requiring the purchaser to pay the applicable sales/use taxes and fees a second time.

Requirements:

- The following items must be submitted to the Specialized Vehicle 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. 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. This letter shall contain the following information:
        - A complete description (year, make, model and VIN) of the vehicle
        - Request of the necessary documents needed to transfer the vehicle into the purchaser's name

- Hold Harmless Affidavit completed, signed and notarized. The affidavit must include:
  - a complete description (year, make, model and VIN) of the vehicle
  - full details as to the reason the purchaser does not have the proper documents needed for the issuance title/license.
- Application for Claim Against Surety for Taxes Paid, (DPSMV 1925), must be completed if the vehicle was purchased from a dealer licensed by the Louisiana Motor Vehicle Commission or the Louisiana Office of the Fire Marshal.
- LUMVC 124 form must be completed and notarized if the vehicle was purchased from a dealer license by the Louisiana Used Motor Vehicle Commission
- Act 699 affidavit, R-1016, must be completed and notarized.
- Original manufacturer's statement of origin or the original certificate of title, if available.
  - If the original manufacturer's statement of origin or the original certificate of title cannot be located, an affidavit of physical inspection is required.
    - 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.
- 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 it for that reason.
- Copy of chattel mortgage, UCC-1, or any other type of security agreement, if applicable.
- Any other documentation deemed necessary.

- Once all documentation has been obtained, the vehicle owner may apply for this special title issuance either in person at the Office of Motor Vehicles Specialized Vehicle Unit or by mail at the following address:
  - Office of Motor Vehicles
    ATTN: Specialized Vehicle Unit
    P. O. Box 64886
    Baton Rouge, La. 70896-4886