Louisiana Department of Public Safety
Office of Motor Vehicles

Policy 92.00 Assessments for Sales / Use Tax

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 09/30/1988

Revised Date: 09/17/1997

General:

- The Department of Revenue and Taxation issues assessments for sales/use tax on off-road vehicles, mobile homes, and used automobiles and trucks.
- Occasionally, recipients of these assessments will apply for title/registration in a Motor Vehicle Office rather than submit the file and fees to the Department of Revenue and Taxation. After processing a file for which it is known that an assessment was issued, mail **copies** of the following documents to the Dept. of Revenue and Taxation, Motor Vehicle Audit Unit, Post Office Box 66783, Baton Rouge, Louisiana 70896-6783, so that the assessment file can be cleared:
    - Bill of sale or dealer's invoice
    - Certificate of registration
    - Payment received (check, money order, cashier's check, etc.)
    - Assessment letter, if available