



Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 95.00 For-Hire Carrier Tax Exemption

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 02/01/1990

Revised Date: 07/01/1996

General:

- R.S. 47:306.1 provides an optional method of tax payment for common carriers engaged in interstate or foreign commerce. Under this method, the tax is paid directly to the Department of Revenue and Taxation.
- The common carrier must apply directly to the Department of Revenue and Taxation and, if qualified, a ten (10) digit sales tax registration number followed by the letters "FH" is assigned. The common carrier is then provided with exemption certificates (form number LST12), which must be fully completed listing the sales tax registration number.
- In order to be exempt from payment of the 4% State sales tax on motor vehicles, the common carrier must submit, *along with his application for title, the properly completed exemption certificate containing the ten (10) digit number followed by "FH".
- A separate exemption certificate is required for each vehicle.
- This exemption applies to the 4% State sales tax only. Applicable parish and municipality taxes must be collected.
- The code "FH" must be entered in the no-tax field in order for the computer to allow the exemption and not charge the 4% State sales tax.