Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 100.00 Transactions Involving Trusts

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 05/01/1986

Revised Date: 06/03/2024

Authority:
R.S. 9:1731
R.S. 9:1761
R.S. 9:1781
R.S. 9:1932

Definitions:
- **Settlor** – A person who creates a trust.[1]
- **Trust** – Fiduciary arrangement that allows a third party, or trustee, to hold assets on behalf of a beneficiary or beneficiaries.[2]
- **Trustee** – The person who administers the day to day activities of the trust, and who must sign for transfers of property to and from the trust once created.[3]

Eligibility:
- The trustee is eligible to transfer the vehicle title/registration into and out of the name of the trust.

General:
- **Sales Tax –** Taxes will be assessed on the transfer, based on the fair market value of the motor vehicle, unless one of the following occurs:
  - **Donation** – If the transfer is a donation, no tax is owed
  - **Even Trade** – If the transfer is an even trade, no tax is owed.
- Testamentary trust (created by will) and, which is effective only upon the death of the testator (will maker), must follow requirements outlined in Section 4, Policy 18.00, Successions/Judgments of Possession.

Required Documentation:
- **Transfer of Ownership:**
  - *Vehicle Application Form* (DPSMV1799) completed and signed by the titling owner.
    - The *Vehicle Application Form* (DPSMV1799) must be properly filled out showing the name of the trust, type of trust, and must be signed by the trustee on behalf of the trust when a vehicle is transferred into the name of a trust.
  - Original Trust
  - Original, properly assigned title

    - The written instrument (i.e. bill of sale, act of donation, etc.) indicating transfer of ownership to or from the trust must be presented, whether or not it is in the trust document.
        - If an act of donation, the Act of Donation (DPSMV1699) form must be completed, signed by two witnesses, and notarized. Donations to pre-existing trusts are valid only if a notarized affidavit indicates the trustee's acceptance in writing.[4]
- **Leased/Rental Vehicles:**
    - The title/registration shall be issued in the name of the lessor or the rental company with an indication of the trust as the lessee or renter. For more information, see Section 4, Policy 49.01, Exempt from Sales Tax – Lease/Rental Vehicles.

Fees:

- Title fee
- Handling fee
- Sales/Use Tax, if applicable

Related Policies:

Section 4, Policy 18.00, Successions/Judgments of Possession
Section 4, Policy 49.01, Exempt from Sales Tax – Lease/Rental Vehicles
Section 4, Policy 52.00, Act of Donation/Manual Gift
Section 4, Policy 53.00, Even Trade

References:

[1] – Louisiana State Legislature, *Settlor Defined* (R.S. 9:1761), retrieved from http://www.legis.la.gov/Legis/Law.aspx?d=106760.
[2] – Louisiana State Legislature, *Trust Defined* (R.S. 9:1731), retrieved from http://www.legis.la.gov/Legis/Law.aspx?d=106745.
[3] – Louisiana State Legislature, *Trustee Defined* (R.S. 9:1781), retrieved from http://www.legis.la.gov/Legis/Law.aspx?d=106767.
[4] – Louisiana State Legislature, *Form* (R.S. 9:1932), retrieved from https://legis.la.gov/Legis/Law.aspx?d=106831.