



Louisiana Department of Public Safety  
Office of Motor Vehicles  
**Policy 47.00 Sales Tax on Vehicle Transfers**

**Section:** 4. Motor Vehicle Registration Requirements

**Effective Date:** 05/01/1986

**Revised Date:** 09/09/2019

To determine correct domicile code click here ----->>> [Domicile Code Locator](#)

**Authority:**

[R.S. 47:301 - 303](#)

To view Louisiana Statutes: <http://www.legis.state.la.us/>

**Definitions:**

- **Sales Tax:** tax imposed on the sale of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the vehicle registration license tax
- **Use Tax:** tax imposed on the use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the vehicle registration license tax in Louisiana.

**General:**

- As the agent for the Department of Revenue, the Office of Motor Vehicles will collect the tax in compliance with rules and regulations and with the law as construed by the Department of Revenue.
- The Department of Revenue shall be the only agency to defend or to institute any legal action involving the tax imposed on the sale or use of any of the aforementioned vehicles.
- Neither the certificate of title nor the vehicle registration license shall be issued until this tax is paid.
- In a case where there is more than one private sale indicated on the vehicle paperwork or the dealer license of the dealership who sold the vehicle to the applicant was expired at the time of sale, a “double transfer” will be processed. All applicable sales/use tax and fees will be due for each assignment.

**Requirements:**

- Sales/use tax must be collected on all transfers of motor vehicles based on the selling price as shown on the notarized bill of sale or invoice.
- When a bill of sale or dealer invoice indicates a dollar amount plus other valuable consideration, the tax will be based on the total value of consideration involved.

**Related Policies:**

Section 4, Policy 55.00 [Penalty and Interest on Sales Tax](#)