

2025 Regular Session

SENATE BILL NO. 241

BY SENATOR MIGUEZ

TAX EXEMPTIONS. Provides for a sales and use tax exemption for the cost of repairs and parts for certain rented or leased motor vehicles. (7/1/25)

1 AN ACT

2 To enact R.S. 47:305.77, relative to sales and use tax; to provide for a sales and use tax
3 exemption for the cost of repairs of certain rented or leased motor vehicles; to
4 exempt parts and materials used in the repair; to provide for an effective date; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.77 is hereby enacted to read as follows:

8 **§305.77. Exemptions; leased motor vehicle repairs and parts**

9 **The sales and use tax imposed by any taxing authority shall not apply to**
10 **the cost of the repair of a motor vehicle or to the parts and materials used in the**
11 **repair of the motor vehicle if the motor vehicle is rented or leased by a dealer**
12 **for re-rent or re-lease to a third party.**

13 Section 2. This Act shall become effective on July 1, 2025, and shall be applicable
14 to taxable periods beginning on and after July 1, 2025.

