

2025 Regular Session

SENATE BILL NO. 45

BY SENATOR MCMATH

TAX EXEMPTIONS. Exempts purchases of motor vehicles by certain veterans and their spouses from sales and use taxes and the vehicle registration and license tax. (7/1/25)

1 AN ACT

2 To enact R.S. 47:305.37 and 479.2, relative to tax exemptions; to authorize an exemption
3 from motor vehicle registration and license taxes and fees for certain veterans and
4 their spouses; to authorize a sales and use tax exemption for motor vehicles; to
5 provide for eligibility requirements; to provide for an effective date; and to provide
6 for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.37 and 479.2 are hereby enacted to read as follows:

9 **§305.37. Exclusions and exemptions; honorably discharged veteran, retired**
10 **veteran, or their spouse**

11 **A. The sales and use taxes levied by any taxing authority shall not apply**
12 **to the sale at retail, the purchase, or the importation of a motor vehicle by an**
13 **honorably discharged veteran, a retired veteran, or their spouse.**

14 **B. In order to qualify for the exemption, the purchase of the motor**
15 **vehicle by an honorably discharged veteran or their spouse shall occur within**
16 **two years after the date of the veteran's separation from service. Proof of**
17 **eligibility for the exemption shall be determined by rules promulgated pursuant**

1 to this Section.

2 C. In order to qualify for the exemption, the purchase of the motor
3 vehicle by a retired veteran or their spouse shall occur within two years after
4 the date of the veteran's retirement. Proof of eligibility for the exemption shall
5 be determined by rules promulgated pursuant to this Section.

6 D. This Section applies to motor vehicles owned and operated by an
7 honorably discharged veteran, a retired veteran, or their spouse except any
8 commercial vehicle utilized for commercial use as defined in R.S. 47:451.

9 E. The Department of Revenue shall promulgate rules and regulations
10 to administer the exemption provided for in this Section. Any person not in
11 compliance with the rules and regulations shall not be entitled to the exemption.

12 * * *

13 §479.2. Exemptions from license fee or tax; honorably discharged veteran,
14 retired veteran, or their spouse

15 A. A motor vehicle owned and operated by an honorably discharged
16 veteran, a retired veteran, or their spouse shall be exempt from the payment of
17 vehicle registration and license taxes when registered within two years after the
18 date of the veteran's date of retirement or separation from service.

19 B. Proof of eligibility for the exemption shall be determined by rules
20 promulgated pursuant to this Section. The Department of Public Safety and
21 Corrections, office of motor vehicles, shall promulgate rules and regulations to
22 administer the exemption provided for in this Section. Any person not in
23 compliance with the rules and regulations shall not be entitled to the exemption.

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

