LEGISLATIVE FISCAL OFFICE
Fiscal Note

Louisiana Legislative Fiscal Office — Fiscal Notes

Fiscal Note On: **HB 254** HLS 26RS 23
Bill Text Version: **ORIGINAL**
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: March 20, 2026 1:55 PM
Author: RISER
Dept./Agy.: Office of Motor Vehicles
Subject: Donation of Motor Vehicles
Analyst: Garrett Ordner

CIVIL/DONATIONS OR SEE FISC NOTE GF RV

Provides relative to acts of donation of motor vehicles

Present law provides that the donation inter vivos of a corporeal movable may be made by delivery of the thing to the donee without any other formality.

Proposed law restricts motor vehicles from donation without any other formality and limits the donation of a motor vehicle to ascendants, descendants, or collaterals of the donor, or to charitable organizations.

EXPENDITURES	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**5 -YEAR TOTAL**
State Gen. Fd.	$0	$0	$0	$0	$0	**$0**
Agy. Self-Gen.	$0	$0	$0	$0	$0	**$0**
Ded./Other	$0	$0	$0	$0	$0	**$0**
Federal Funds	$0	$0	$0	$0	$0	**$0**
Local Funds	$0	$0	$0	$0	$0	**$0**
Annual Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

REVENUES	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**5 -YEAR TOTAL**
State Gen. Fd.	**SEE BELOW**	**SEE BELOW**	**SEE BELOW**	**SEE BELOW**	**SEE BELOW**	
Agy. Self-Gen.	$0	$0	$0	$0	$0	**$0**
Ded./Other	$0	$0	$0	$0	$0	**$0**
Federal Funds	$0	$0	$0	$0	$0	**$0**
Local Funds	**SEE BELOW**	**SEE BELOW**	**SEE BELOW**	**SEE BELOW**	**SEE BELOW**	
Annual Total						

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The Office of Motor Vehicles (OMV) reports that any required changes associated with implementing proposed law would be policy-related and procedural in nature. Therefore, implementation of any changes to the registration and title transfer process for a donated vehicle will not result in additional expenditures. The Department of Revenue (LDR) similarly reports it will not incur costs to implement proposed law.

REVENUE EXPLANATION

Proposed law may result in an indeterminable increase in state and local sales and use tax revenue to the extent an individual who may have intended to donate a vehicle to a party excluded under proposed law elects to sell the vehicle instead. The likelihood of such transactions is speculative and indeterminable, and thus any potential gains to state or local taxes cannot be quantified, but such gains are not anticipated to be significant at a statewide, aggregate level.

Under present law, an individual who receives a donated vehicle can transfer the title and register the vehicle without paying sales or use tax. Proposed law prohibits the donation of a motor vehicle to anyone other than ascendants, descendants, or collaterals of the donor, or to charitable organizations, limiting the types of parties who can receive the vehicle without paying sales or use tax.

Senate — Dual Referral Rules

☐ 13.5.1 >= $100,000 Annual Fiscal Cost {S & H}

☐ 13.5.2 >= $500,000 Annual Tax or Fee Change {S & H}

House

☐ 6.8(F)(1) >= $100,000 SGF Fiscal Cost {H & S}

☐ 6.8(G) >= $500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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