

2019 Regular Session

HOUSE BILL NO. 569

BY REPRESENTATIVES STOKES AND THOMAS AND SENATOR MARTINY AND REPRESENTATIVE HILFERTY AND SENATOR APPEL

TAX/SALES-USE-EXEMPT: Establishes a state and local sales and use tax exemption for certain antique motor vehicles and increases the fee for issuance of certain license plates for antique motor vehicles

1 AN ACT

2 To amend and reenact R.S. 47:463.8(B)(1)(b) and (3) and to enact R.S. 47:337.9(D)(34) and  
3 6040, relative to state and local taxes and fees; to establish a state and local sales and  
4 use tax exemption for certain antique motor vehicles; to provide with respect to the  
5 fee for license plates for certain antique motor vehicles; to impose fees; to provide  
6 for definitions; to provide for requirements and limitations; to provide for  
7 applicability; to provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:463.8(B)(1)(b) and (3) are hereby amended and reenacted and R.S.  
10 47:337.9(D)(34) and 6040 are hereby enacted to read as follows:

11 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
12 exemptions applicable

13 \* \* \*

14 D.

15 \* \* \*

16 (34) R.S. 47:6040, "keywords": antique motor vehicles.

17 \* \* \*

1 §463.8. Antique license plates and license plates for antique motor vehicles and  
2 motorcycles

3 \* \* \*

4 B.(1)

5 \* \* \*

6 (b)(i) Except as provided in Item (ii) of this Subparagraph, ~~After~~ after  
7 August 15, 1999, the fee for issuing such special plates for antique motor vehicles  
8 or motorcycles shall be a one-time fee of twenty-five dollars and a one-time fee of  
9 fifty dollars for the personalized prestige plates.

10 (ii) After June 30, 2019, the fee for issuing special plates for antique motor  
11 vehicles which qualify for the sales and use tax exemption in R.S. 47:6040 shall be  
12 one thousand dollars.

13 \* \* \*

14 (3) The fee for transferring a special license plate for an antique motor  
15 vehicle or an antique license plate to a subsequent owner of the vehicle shall be  
16 three dollars. Beginning July 1, 2019, the fee for transferring a license plate for an  
17 antique motor vehicle or an antique license plate to a subsequent owner of the  
18 vehicle for a motor vehicle that qualifies for the sales and use tax exemption in R.S.  
19 47:6040 shall be one thousand dollars.

20 \* \* \*

21 §6040. Exemption; antique motor vehicle

22 A. No tax imposed by the state or by any parish, municipality, school board,  
23 or any other political subdivision shall be applicable to the sale of an antique motor  
24 vehicle as defined in Subsection B of this Section. The exemption from local sales  
25 and use taxes contained in this Section shall be granted notwithstanding any other  
26 provision of law to the contrary.

27 B. For purposes of this Section, the term "antique motor vehicle" shall mean  
28 a motor vehicle which meets the following criteria:

1           (1) The vehicle was manufactured at least twenty-five years ago and is not  
2           used for commercial purposes.

3           (2) The motor vehicle is valued in excess of ten thousand dollars.

4           C. Registration and licensing of the vehicle is subject to the payment of fees  
5           for a license plate for an antique vehicle as provided in R.S. 47:463.8(B).

6           Section 2. The provisions of this Act shall be applicable to sales, registration, or  
7           transfer of an antique motor vehicle beginning on and after July 1, 2019.

8           Section 3. This Act shall become effective on July 1, 2019.

### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 569 Original

2019 Regular Session

Stokes

**Abstract:** Exempts from state and local sales and use tax, purchases of antique motor vehicles valued at more than \$10,000, and imposes a one-time fee of \$1,000 on the issuance or transfer of license plates for antique vehicles.

Present law and present constitution require an annual tax of not more than \$1 per each \$1,000 of actual value on automobiles for private use based on the actual value of the vehicle.

Present law establishes a \$25 one-time fee for issuance of a license plate for an antique motor vehicle.

Proposed law establishes an exemption from state and local taxes on antique motor vehicles that are not for commercial use and valued in excess of \$10,000.

Proposed law retains present law for antique vehicles valued at \$10,000 or less, but increases the license plate fee from \$25 to \$1,000 for an antique vehicle valued in excess of \$10,000 that is eligible for the sales and use tax exemption in proposed law.

Proposed law defines "antique motor vehicle" as a vehicle manufactured at least 25 years ago that is not used for commercial purposes and is valued in excess of \$10,000.

Effective July 1, 2019, and applicable to sales of antique motor vehicles beginning on and after July 1, 2019.

(Amends R.S. 47:463.8(B)(1)(b) and (3); Adds R.S. 47:337.9(D)(34) and 6040)