
DIGEST

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HB 520 Original

2025 Regular Session

Illg

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

Proposed law establishes an exemption from state and local sales and use taxes on non-commercial motor vehicles manufactured at least 25 years ago and valued in excess of \$10,000. Defines such vehicles as "antique motor vehicles" for purposes of proposed law relative to the sales and use tax exemption.

Present law establishes a one-time \$25 fee for issuance of a special license plate for certain antique motor vehicles and motorcycles. Proposed law retains present law for antique motor vehicles valued at less than \$10,000, but increases the license plate fee from \$25 to \$1,000 for antique vehicles valued at \$10,000 or more and eligible for the sales and use tax exemption provided in proposed law.

Proposed law applies to sales registration, or transfer of antique motor vehicles occurring on and after July 1, 2025.

Effective July 1, 2025.

(Amends R.S. 47:337.9(D)(36) and 463.8(B)(1); Adds R.S. 47:305.21)