

2025 Regular Session

HOUSE BILL NO. 520

BY REPRESENTATIVES ILLG AND STAGNI

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 special license plates for those vehicles

1 AN ACT

2 To amend and reenact R.S. 47:337.9(D)(36) and 463.8(B)(1) and to enact R.S. 47:305.21,
3 relative to taxes and fees; to provide for sales tax exemptions; to establish a state and
4 local sales and use tax exemption for certain antique motor vehicles; to provide with
5 respect to fees for certain antique motor vehicle license plates; to provide for
6 definitions; to provide for requirements and limitations; to provide for applicability;
7 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. 47:337.9(D)(36) and 463.8(B)(1) are hereby amended and reenacted
10 and R.S. 47:305.21 is hereby enacted to read as follows:

11 §305.21. Exemption; antique motor vehicles

12 A. The sales and use tax levied by any taxing authority shall not apply to the
13 purchase of an antique motor vehicle as defined in Subsection B of this Section. The
14 exemption from local sales and use taxes established in this Section shall be granted
15 notwithstanding any other provision of law to the contrary.

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

18 (1) Was manufactured at least thirty-five years ago.

(2) Is not used for commercial purposes. For purposes of this Subsection, "used for commercial purposes" shall not include use within this state in the production of a motion picture.

(3) Is valued at ten thousand dollars or more.

C. Registration and licensing of an antique motor vehicle shall be subject to the fees imposed by the provisions of R.S. 47:463.8(B).

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

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D.

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(36) ~~R.S. 47:6040~~ R.S. 47:305.21, "key words": antique motor vehicles.

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

* * *

B.(1)(a) ~~Prior to August 15, 1999, the fee for issuing the license plates provided for in this Section shall be a one-time fee of fifty dollars for each plate for the special plates for antique motor vehicles or motorcycles, and a one-time fee of fifty dollars for the personalized prestige plates for antique motor vehicles.~~

(b)(i) ~~From August 15, 1999, through June 30, 2019, and beginning Beginning January 1, 2025, and thereafter, except as provided in Subparagraph (b) of this Paragraph,~~ the fee for issuing ~~such~~ special plates for antique motor vehicles or motorcycles shall be a one-time fee of twenty-five dollars and a one-time fee of fifty dollars for the personalized prestige plates.

(ii) (b) ~~Beginning July 1, 2019, through December 30, 2024~~ 2025, and thereafter, the fee for issuing special plates for antique motor vehicles which qualify

1 for the sales and use tax exemption in ~~R.S. 47:6040~~ R.S. 47:305.21 shall be one
2 thousand dollars.

3 * * *

4 Section 2. The provisions of this Act shall apply to sales, registration, or transfer of
5 any antique motor vehicle occurring on and after July 1, 2025.

6 Section 3. This Act shall become effective on July 1, 2025; if vetoed by the governor
7 and subsequently approved by the legislature, this Act shall become effective on July 1,
8 2025, or on the day following such approval by the legislature, whichever is later.

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 520 Engrossed

2025 Regular Session

Illg

Abstract: Exempts purchases of antique motor vehicles manufactured at least 35 years ago which are 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 35 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. Further provides that for purposes of proposed law "used for commercial purposes" shall not include use within La. in the production of a motion picture.

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)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Increase the number of years a noncommercial motor vehicle is required to be manufactured for purposes of qualifying for the exemption established in proposed law from 25 years to 35 years.

2. Exclude a motor vehicle used in La. in the production of a motion picture from the limitation in proposed law that the vehicle not be used for commercial purposes.