
DIGEST

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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.