

Regular Session, 2013

HOUSE BILL NO. 443

BY REPRESENTATIVE LOPINTO

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/SALES & USE: Relative to the payment of sales and use tax on four-wheel electric vehicles or golf carts for purposes of receipt of an off-road decal

1 AN ACT

2 To amend and reenact R.S. 32:1252(1) and R.S. 47:337.15(E), relative to sales and use tax
3 on certain off-road vehicles; to provide for definitions; to provide with respect to
4 evidence of payment of sales and use tax on four-wheel electric vehicles or golf
5 carts; to provide with respect to receipt of an off-road decal on such vehicles, and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. 32:1252(1) is hereby amended and reenacted to read as follows:

9 §1252. Definitions

10 The following words, terms, and phrases, when used in this Chapter, shall
11 have the meanings respectively ascribed to them in this Section, except where the
12 context clearly indicates a different meaning:

13 (1) "All-terrain vehicle" commonly referred to as "ATV" means any vehicle
14 ~~with three or more low-pressure flotation-type tires~~ with a vehicle identification
15 number designed by the manufacturer or any vehicle altered to be used as an off-road
16 recreational vehicle. "All-terrain vehicle" shall also include all-terrain vehicle
17 trailers. ~~"All-terrain vehicle" shall not include golf carts.~~ Golf carts and four-wheel
18 electric vehicles without vehicle identification numbers shall not be considered an
19 "all-terrain vehicle".

20 * * *

1 Section 2. 47:337.15(E) is hereby amended and reenacted to read as follows:

2 §337.15. Collection

3 * * *

4 E. Collection of tax on off-road vehicles. The vehicle commissioner shall
5 not issue a title or a certificate of registration on any off-road vehicle purchased in
6 this state or brought into this state from another state until satisfactory proof has been
7 presented to him that all sales taxes required by the local ordinance have been paid.

8 The purchaser of an off-road vehicle from a seller who is not registered with the
9 Department of Public Safety and Corrections shall pay the sales tax at the time the
10 vehicle is titled the same as is required for the registration and licensing of other
11 vehicles under the provisions of R.S. 47:303(B). However, for purposes of issuance
12 of an off-road decal for a golf cart or four-wheel electric vehicle as defined in R.S.
13 32:1252(1), the vehicle commissioner is authorized to provide a decal to a taxpayer
14 who provides proof of payment of sales and use tax and a certificate of origin.

15 * * *

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)]

Lopinto

HB No. 443

Abstract: Defines the types of vehicles which are included in the definition of "all-terrain vehicle" and clarifies with respect to registration and issuing decals for golf carts or four-wheel electric vehicles.

Present law Defines "all-terrain vehicle" as any vehicle with three or more low-pressure flotation-type tires designed by the manufacturer or any vehicle altered to be used as an off-road recreational vehicle. "All-terrain vehicle" shall also include all-terrain vehicle trailers but excludes golf carts.

Proposed law changes the definition of "all-terrain vehicle" from any vehicle with three or more low-pressure flotation-type tires designed by the manufacturer or any vehicle altered to be used as an off-road recreational vehicle to any vehicle with a vehicle identification number designed by the manufacturer or any vehicle altered to be used as an off-road recreational vehicle. Proposed law also provides that golf carts and four-wheel electric vehicles without vehicle identification numbers are not considered an "all-terrain vehicle".

Present law provides that the vehicle commissioner shall not issue a title or a certificate of registration on any off-road vehicle purchased in this state or brought into this state from

another state until satisfactory proof has been presented to him that all sales taxes required by the local ordinance have been paid. The purchaser of an off-road vehicle from a seller who is not registered with the DPSC shall pay the sales tax at the time the vehicle is titled the same as is required for the registration and licensing of other vehicles.

Proposed law retains present law and further provides that for purposes of issuance of an off-road decal for a golf cart or four-wheel electric vehicle, the vehicle commissioner is authorized to provide a decal to a taxpayer who provides proof of payment of sales and use tax and a certificate of origin.

(Amends R.S. 32:1252(1) and R.S. 47:337.15(E))