

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 designed by the manufacturer or~~
15 ~~any vehicle altered to be used as an off-road recreational vehicle. "All-terrain~~
16 ~~vehicle" shall also include all-terrain vehicle trailers. "All-terrain vehicle" shall not~~
17 ~~include golf carts.~~ shall mean any vehicle manufactured for off-road use, issued a
18 manufacturer's statement or certificate of origin, as required by the commission that
19 cannot be issued a registration certificate and license to operate on the public roads
20 of this state because at the time of manufacture the vehicle does not meet the safety
21 requirements prescribed by R.S. 32:1301 through 1310. This includes vehicles that

1 are issued a title by the Vehicle Registration Bureau, Department of Public Safety
2 and Corrections, such as recreational and sports vehicles, but it does not include off-
3 road vehicles used for farm purposes, farm equipment, or heavy construction
4 equipment.

5 * * *

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

7 §337.15. Collection

8 * * *

9 E. Collection of tax on off-road vehicles. The vehicle commissioner shall
10 not issue a title or a certificate of registration on any off-road vehicle purchased in
11 this state or brought into this state from another state until satisfactory proof has been
12 presented to him that all sales taxes required by the local ordinance have been paid.
13 The purchaser of an off-road vehicle from a seller who is not registered with the
14 Department of Public Safety and Corrections shall pay the sales tax at the time the
15 vehicle is titled the same as is required for the registration and licensing of other
16 vehicles under the provisions of R.S. 47:303(B). However, for purposes of issuance
17 of an off-road decal for any off-road or all-terrain vehicle purchased on or before
18 December 31, 2013, the vehicle commissioner is authorized to provide a decal to a
19 taxpayer who provides proof of payment of sales and use tax and a certificate of
20 origin.

21 * * *

22 Section 3. This Act shall become effective upon signature by the governor or, if not
23 signed by the governor, upon expiration of the time for bills to become law without signature
24 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
25 vetoed by the governor and subsequently approved by the legislature, this Act shall become
26 effective on the day following such approval.

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 those vehicles bought during a certain time period.

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 deletes the definition of "all-terrain vehicle" as contained in present law and defines "all-terrain vehicle" as any vehicle manufactured for off-road use, issued a manufacturer's statement or certificate of origin, as required by the commission that cannot be issued a registration certificate and license to operate on the public roads of this state because at the time of manufacture the vehicle does not meet the safety requirements prescribed by R.S. 32:1301 through 1310. This proposed definition includes vehicles that are issued a title by the Vehicle Registration Bureau, Dept. of Public Safety and Corrections, such as recreational and sports vehicles, but it does not include off-road vehicles used for farm purposes, farm equipment, or heavy construction equipment.

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 any off-road or all-terrain vehicle purchased on or before Dec. 31, 2013, 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))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Transportation, Highways and Public Works to the original bill.

1. Deleted the definition of "all-terrain vehicle" and defines "all-terrain vehicle" as any vehicle manufactured for off-road use, issued a manufacturer's statement or certificate of origin, as required by the commission that cannot be issued a registration certificate and license to operate on the public roads of this state because at the time of manufacture the vehicle does not meet the safety requirements prescribed by R.S. 32:1301 through 1310. This proposed definition includes vehicles that are issued a title by the Vehicle Registration Bureau, Dept. of Public Safety and Corrections, such as recreational and sports vehicles, but it does not include off-road vehicles used for farm purposes, farm equipment, or heavy construction equipment.

2. Added a provision that provides that for purposes of issuance of an off-road decal for any off-road or all-terrain vehicle purchased on or before Dec. 31, 2013, 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.