

Prior law defined "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. The definition of "all-terrain vehicle" also included all-terrain vehicle trailers but excluded golf carts.

New law deletes the definition of "all-terrain vehicle" as contained in prior 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 definition includes vehicles that are issued a title by the Dept. of Public Safety and Corrections (DPS&C), public safety services, such as recreational and sports vehicles, but it does not include off-road vehicles used for farm purposes, farm equipment, or heavy construction equipment.

Existing 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 DPS&C 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.

New law retains existing 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.

Effective upon signature of governor (June 7, 2013).

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