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## DIGEST

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HB 236 Original

2016 Regular Session

Thibaut

**Abstract:** Provides additional time to pay sales and use taxes on motor vehicles owned by or registered to military service persons or spouses following separation from active duty from any branch of the armed forces of the U.S.

Present law provides that every owner of a motor vehicle, trailer, or semi-trailer, or other vehicle intended to be operated upon the public highways in this state must, before operating the same, obtain the registration thereof and pay the registration or license taxes due.

Present law requires that the sales and use tax levied by the state on any vehicle be paid at the time of application for a certificate of title or vehicle registration license.

Proposed law retains present law and provides that a person or their spouse shall have 90 days following either's separation from active duty from any branch of the armed forces of the U.S. to remit the state sales and use tax on any vehicle registered in a foreign jurisdiction and required to be registered in this state. Proposed law provides that no penalties or interest can accrue during this time.

Present law provides that no exemption from the state sales and use tax granted after a certain time is applicable to sales and use taxes levied by any local governmental subdivision or school board unless the state exemption specifically provides that it applies to such local governmental subdivision or school board sales and use tax.

Proposed law retains present law.

Present law provides that the secretary of the Dept. of Public Safety and Corrections and the governing body of any political subdivision that has imposed a tax on the sale or use of motor vehicles are required to enter into an agreement by which the secretary must collect such tax on behalf of the political subdivision. Present law further provides that no certificate of title or vehicle registration license can be issued until such local tax is paid. Proposed law provides that no penalties or interest can accrue during this time.

Proposed law retains present law and provides that a person or their spouse has 90 days following either's separation from active duty from any branch of the armed forces of the U.S. to remit the sales and use tax imposed by a political subdivision on any vehicle registered in a foreign jurisdiction and required to be registered in this state. Proposed law provides that no penalties or interest shall accrue during this time.

Proposed law retains present law and provides that a person or their spouse may operate a vehicle in this state without securing La. registration or paying state and political subdivision sales or use taxes for up to 90 days following either's separation from active duty from any branch of the armed forces of the U.S. should the following requirements be met:

- (1) The license plates displayed on the vehicle are valid plates issued by a foreign jurisdiction.
- (2) The vehicle registration and license plates are current and issued to the person who separated from active duty of any branch of the armed forces of the U.S. or the spouse of a person who separated from active duty of any branch of the armed forces of the U.S.
- (3) The owner or driver of the vehicle has in effect one of the forms of financial responsibility specified in present law.

Proposed law provides that a person or their spouse shall secure a La. registration and pay state and political subdivision sales or use taxes on a motor vehicle should the vehicle registration and license plates issued by a foreign jurisdiction expire prior to or during the 90 days following either's separation from active duty of any branch of the armed forces of the U.S.

(Amends R.S. 47:303(B)(1)(b); Adds R.S. 47:303(B)(3)(b)(vi) and 502.3)