

ACT No. 25

2016 Regular Session

HOUSE BILL NO. 236

BY REPRESENTATIVES THIBAUT, ABRAHAM, AMEDEE, ANDERS, ARMES, BACALA, BAGLEY, BAGNERIS, BARRAS, BERTHELOT, BOUIE, BROADWATER, CHADBROWN, TERRY BROWN, CARMODY, CARPENTER, GARY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, CROMER, DAVIS, DEVILLIER, DWIGHT, EMERSON, FALCONER, FOIL, GISCLAIR, GLOVER, GUINN, LANCE HARRIS, HAZEL, HENRY, HILFERTY, HODGES, HOFFMANN, HORTON, HOWARD, IVEY, JACKSON, JAMES, JEFFERSON, JENKINS, MIKE JOHNSON, JONES, LEBAS, LEGER, LYONS, MACK, MARCELLE, MIGUEZ, GREGORY MILLER, MONTOUCET, JAY MORRIS, JIM MORRIS, POPE, PRICE, REYNOLDS, RICHARD, SCHEXNAYDER, SEABAUGH, SHADOIN, SMITH, STOKES, WHITE, WILLMOTT, AND ZERINGUE

1 AN ACT

2 To amend and reenact R.S. 47:303(B)(1)(b) and to enact R.S. 47:303(B)(3)(b)(vi) and 502.3,
3 relative to sales and use taxes for motor vehicles owned by or registered to military
4 service persons or their spouses; to provide additional time to pay sales and use taxes
5 on motor vehicles owned by or registered to military service persons or spouses
6 following separation from active duty from any branch of the armed forces of the
7 United States; to provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:303(B)(1)(b) is hereby amended and reenacted and R.S.
10 47:303(B)(3)(b)(vi) and 502.3 are hereby enacted to read as follows:

11 §303. Collection

12 * * *

13 B. Collection of tax on vehicles. The tax imposed by R.S. 47:302(A) on the
14 sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer,
15 semi-trailer, motor bus, house trailer, or any other vehicle subject to the vehicle
16 registration license tax shall be collected as provided in this Subsection.

17 (1) The tax levied by R.S. 47:302(A) on any such vehicle shall be paid to the
18 vehicle commissioner as the agent of the collector of revenue at the time of

1 application for a certificate of title or vehicle registration license and such tax shall
 2 be administered and collected by the vehicle commissioner in compliance with rules
 3 and regulations issued by the collector of revenue and in compliance with the law as
 4 construed by the collector of revenue. No certificate of title or vehicle registration
 5 license shall be issued until this tax has been paid. The collector of revenue shall be
 6 the only proper party to defend or to institute any legal action involving the tax
 7 imposed by R.S. 47:302(A) on the sale or use of any motor vehicle, automobile,
 8 motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer or any
 9 other vehicle subject to the vehicle registration license tax. (R.S. 47:451 et seq.).

10 * * *

11 (b) The tax levied by R.S. 47:302(A)(2) on the use of any such vehicle in this
 12 state shall be due at the time first registration in this state is required by the Vehicle
 13 Registration License Tax Law (R.S. 47:451 et seq.): subject to the following:

14 (i) ~~However, the~~ The vehicle commissioner shall waive penalties or interest
 15 on use tax on timely filed applications for registration rejected due to office of motor
 16 vehicles error.

17 (ii) A person or their spouse shall have ninety days following either's
 18 separation from active duty from any branch of the armed forces of the United States
 19 to remit the tax levied by R.S. 47:302(A)(2) on any vehicle registered in a foreign
 20 jurisdiction and required to be registered in this state. Penalties and interest shall not
 21 accrue during this ninety-day time period. However, a person or their spouse shall
 22 remit sales or use taxes imposed pursuant to R.S. 47:302(A)(2) on a vehicle required
 23 to be registered in this state should the vehicle registration and license plates issued
 24 by a foreign jurisdiction expire prior to or during the ninety days following either's
 25 separation from active duty of any branch of the armed forces of the United States.

26 * * *

27 (3)

28 * * *

29 (b)

30 * * *

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____