

Regular Session, 2011

HOUSE BILL NO. 546

BY REPRESENTATIVE DOWNS

TAX/MOTOR VEHICLE: Increases the minimum annual registration or license tax on private passenger vehicles and trucks, tandem trucks, truck-tractors, semitrailers, and trailers and dedicates the revenue to the TIGER Fund

1 AN ACT

2 To amend and reenact R.S. 47:462(B)(1), (2), and (3)(a), and 463(A)(1) and to enact R.S.
3 47:462(B)(9), relative to annual registration or license tax on motor vehicles and
4 certain trucks and trailers; to increase the annual registration or license tax on private
5 passenger motor vehicles and certain trucks and trailers; to dedicate the additional
6 revenue to the Transportation and Infrastructure Growth of Economy through Roads
7 Fund; to provide for effectiveness; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:462(B)(1), (2), and (3)(a), and 463(A)(1) are hereby amended and
10 reenacted and R.S. 47:462(B)(9) is hereby enacted to read as follows:

11 §462. Trucks and trailers

12 * * *

13 B. Rates

14 (1) For each semitrailer or trailer, an annual registration or license tax of ~~ten~~
15 thirty dollars shall be collected by the commissioner or through such agency as he
16 may designate. The collection of the annual registration or license tax shall be
17 subject to the following provisions:

18 (a) The annual registration or license tax of ~~ten~~ thirty dollars for each
19 semitrailer or trailer may be paid, at the option of the person paying the tax, every

1 four years. If the person avails himself of this option, the tax shall be ~~forty~~ one
2 hundred twenty dollars for four years. Any person who has availed himself of this
3 option who subsequently changes his domicile and moves out of this state or who
4 subsequently sells the trailer shall be entitled to a refund of the tax. The refund shall
5 be computed on a yearly basis in such manner that each fraction of a year in which
6 the trailer is used shall be deemed to be a year, and a refund of ~~ten~~ thirty dollars shall
7 be made for each year in which the trailer is not used.

8 (b) In lieu of paying the annual registration and license tax of ~~ten~~ thirty
9 dollars, the owner of any semitrailer or trailer used as or in connection with a motor
10 vehicle, truck, or tractor shall have the option of obtaining a permanent registration
11 and license plate for such a semitrailer or trailer. The fee for such permanent
12 registration and license plate shall be a one time fee of ~~seventy two hundred ten~~
13 dollars. The permanent registration and license plate issued for a specific semitrailer
14 or trailer shall continue to be valid for the duration of the owner's interest in such
15 semitrailer or trailer. A permanent registration and license plate shall not be
16 transferred for any reason. When the owner of such semitrailer or trailer no longer
17 holds an interest in such semitrailer or trailer, the license plate shall be returned to
18 the commissioner or his designee with no refund of any fee.

19 (2)(a) For each light trailer, farm trailer or farm semitrailer both with a
20 loaded gross weight of six thousand pounds or less, or boat trailer, an annual
21 registration or license tax of ~~three~~ nine dollars shall be collected by the commissioner
22 or through such agency as he may designate. The annual registration or license tax
23 of ~~three~~ nine dollars for each trailer licensed under the provisions of this Paragraph
24 shall be paid for a four-year period of time.

25 (b) Any person who subsequently changes his domicile and moves out of
26 this state or who subsequently sells the trailer shall be entitled to a refund of the tax.
27 The refund shall be computed on a yearly basis in such manner that each fraction of
28 a year in which the trailer is used shall be deemed to be a year, and a refund of ~~three~~
29 nine dollars shall be made for each year in which the trailer is not used.

1 (c) For each boat trailer registered under the provisions of this Paragraph,
 2 there shall be collected by the commissioner or through such agency as he may
 3 designate an additional annual registration or license tax of three dollars and twenty-
 4 five cents. The additional registration or license tax shall be paid every four years
 5 in the amount of thirteen dollars. The proceeds of the tax levied by this
 6 Subparagraph shall be deposited into the Aquatic Plant Control Fund created by R.S.
 7 56:10.1. The provisions of Subparagraph (b) of this Paragraph apply to the tax
 8 levied by this Subparagraph.

9 (3)(a) For each truck, tandem truck, truck-tractor, or truck, tandem truck, or
 10 truck-tractor used in combination with a trailer or semitrailer, an annual registration
 11 or license tax shall be collected by the commissioner or through such agency as he
 12 may designate in amounts fixed by the following schedule:

13 MOTOR TRUCKS, TANDEM TRUCKS, TRUCK-TRACTORS,
 14 OR MOTOR TRUCKS, TANDEM TRUCKS, OR
 15 TRUCK-TRACTORS USED IN COMBINATION WITH
 16 A TRAILER OR SEMITRAILER

17	GROSS WEIGHT IN POUNDS	TRUCKS
18	UP TO AND INCLUDING	CLASS 1
19	6,000 or less	\$ 10.00 <u>30.00</u>
20	6,001 to 8,000	0.35 <u>\$1.05</u> per 100 lbs.
21		
22	8,001 to 10,000	0.36 <u>\$1.08</u> per 100 lbs.
23		
24	10,001 to 23,999	0.38 <u>\$1.14</u> per 100 lbs.
25		
26	24,000 to 37,999	0.60 <u>\$1.80</u> per 100 lbs.
27		
28	38,000 to 80,000	0.63 <u>\$1.89</u> per

1					100 lbs.
2	80,001 to 88,000				0.64 <u>\$1.92</u> per
3					100 lbs.
4	GROSS WEIGHT	FOREST	GRAVEL	CITY USE	FARM
5	IN POUNDS UP TO	PRODUCTS	HAUL	ONLY	TRUCKS
6	AND INCLUDING	CLASS 2	CLASS 3	CLASS 4	CLASS 5
7	6,000 or less	\$10.00 <u>30.00</u>	\$10.00 <u>30.00</u>	\$10.00 <u>30.00</u>	\$ 3.00 <u>9.00</u>
8	6,001 to 10,000	0.25 <u>.75</u> per	0.35 <u>\$1.05</u> per	0.25 <u>.75</u> per	
9		100 lbs.	100 lbs.	100 lbs.	3.00 <u>9.00</u>
10	10,001 to 23,999	0.25 <u>.75</u> per	0.35 <u>\$1.05</u> per	0.25 <u>.75</u> per	
11		100 lbs.	100 lbs.	100 lbs.	10.00 <u>30.00</u>
12	24,000 to 43,999	0.28 <u>.84</u> per	0.60 <u>\$1.80</u> per	0.30 <u>.90</u> per	
13		100 lbs.	100 lbs.	100 lbs.	20.00 <u>60.00</u>
14	44,000 to 65,999	0.28 <u>.84</u> per	0.60 <u>\$1.80</u> per	0.30 <u>.90</u> per	
15		100 lbs.	100 lbs.	100 lbs.	30.00 <u>90.00</u>
16	66,000 to 88,000	0.28 <u>.84</u> per	0.60 <u>\$1.80</u> per	0.30 <u>.90</u> per	
17		100 lbs.	100 lbs.	100 lbs.	40.00 <u>120.00</u>

18 * * *

19 (9) Except for the annual registration or license tax levied in Subparagraph (c)
 20 of Paragraph (2) of this Subsection, beginning January 1, 2012, and each fiscal year
 21 thereafter, after compliance with the requirements of Article VII, Section 9(B) of the
 22 Constitution of Louisiana, the treasurer shall transfer an amount equal to sixty-six
 23 percent of the avails of the annual registration or license taxes levied pursuant to the
 24 provisions of this Subsection into the Transportation and Infrastructure Growth of
 25 Economy through Roads Fund.

26 * * *

27 §463. Private passenger vehicles; amputee veterans exempted; church, church
 28 school, and religious order vehicles

tax increase to the Transportation and Infrastructure Growth of Economy through Roads (TIGER) Fund.

Present law provides for the classification of trucks, tandem trucks, truck-tractors, semitrailers, and trailers for purposes of registration and licensing these vehicles.

Proposed law retains the classification of vehicles in present law.

Present law requires each semitrailer or trailer to pay an annual registration license tax of \$10. Present law authorizes this annual license tax to be paid, at the option of the person paying the tax, every four years. If the person avails himself of this option, the tax shall be \$40 for four years.

Proposed law increases the annual registration license tax for each semitrailer or trailer from \$10 to \$30.

Present law provides for a permanent registration license plate for semitrailers and trailers used as or in connection with a motor vehicle, truck, or tractor in lieu of paying the annual registration and license tax of \$10. The fee for the permanent registration and license plate shall be a one time fee of \$70.

Proposed law increases the license tax on the permanent license plate from a one time fee of \$70 to a one time fee of \$210.

Present law provides that for each light trailer, farm trailer or farm semitrailer both with a loaded gross weight of 6,000 lbs. or less, or boat trailer, an annual registration or license tax of \$3 to be paid for a four-year period of time.

Proposed law increases the license tax for each light trailer, farm trailer or farm semitrailer both with a loaded gross weight of 6,000 lbs. or less, or boat trailer from \$3 to \$9.

Present law provides for the rates for motor trucks, tandem trucks, truck-tractors, or motor trucks, tandem trucks, or truck-tractors used in combination with a trailer or semitrailer. The rate varies from \$10 for a class 1 truck with a gross weight of 6,000 lbs. or less to 64¢ per lbs. for a truck with a gross weight between 80,001 and 88,000 lbs.

Proposed law increases the rates for each of these vehicles.

Present law provides for the rates for vehicles related to forest products, gravel haul, city use only, and farm trucks. The rate varies depending on the gross weight of the vehicle.

Proposed law increases the rate for each of these vehicles.

Present law requires a minimum annual license tax of \$10 for each passenger-carrying automobile, van, low-speed vehicle, or other motor vehicle carrying only persons and their personal effects and operated only for private use, an annual registration license shall be collected every two years for an automobile having an actual value of \$10,000 or less. For an automobile having an actual value of greater than \$10,000, the annual license tax shall be the minimum tax of \$10 plus an additional tax of \$1 per each \$1,000 of actual value above \$10,000.

Proposed law increases the minimum annual license tax on passenger-carrying motor vehicles from \$10 to \$30.

Proposed law provides that beginning Jan. 1, 2012, and each fiscal year thereafter, after compliance with the requirements of the Bond Security and Redemption Fund, the treasurer shall transfer an amount equal to 66% of the avails of the tax on annual registrations or licenses levied on trucks, tandem trucks, truck-tractors, semitrailers, and trailers, private

passenger motor vehicles into the Transportation and Infrastructure Growth of Economy through Roads Fund (TIGER).

Effective if and when the proposed amendment of Article VII, Section 5 of the Constitution of Louisiana contained in the Act which originated as House Bill No. 11RS-846 of this 2011 Regular Session of the Legislature is adopted at the statewide election to be held on October 22, 2010, and becomes effective.

(Amends R.S. 47:462(B)(1), (2), and (3)(a), and 463(A)(1); Enacts R.S. 47:462(B)(9))