

ACT No. 364

2019 Regular Session

HOUSE BILL NO. 569

BY REPRESENTATIVES STOKES AND THOMAS AND SENATOR MARTINY AND REPRESENTATIVE HILFERTY AND SENATOR APPEL AND REPRESENTATIVES ARMES, BAGNERIS, BILLIOT, TERRY BROWN, DUBUISSON, GUINN, LACOMBE, MARINO, STAGNI, TALBOT, AND AMEDEE AND SENATOR ALARIO

1 AN ACT

2 To amend and reenact R.S. 47:463.8(B)(1)(b) and (3) and to enact R.S. 47:337.9(D)(34) and
3 6040, relative to state and local taxes and fees; to establish a state and local sales and
4 use tax exemption for certain antique motor vehicles; to provide with respect to the
5 fee for license plates for certain antique motor vehicles; to impose fees; to provide
6 for definitions; to provide for requirements and limitations; to provide for
7 applicability; 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. 47:463.8(B)(1)(b) and (3) are hereby amended and reenacted and
10 R.S. 47:337.9(D)(34) and 6040 are hereby enacted to read as follows:

11 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
12 exemptions applicable

13 * * *

14 D.

15 * * *

16 (34) R.S. 47:6040, "keywords": antique motor vehicles.

17 * * *

18 §463.8. Antique license plates and license plates for antique motor vehicles and
19 motorcycles

20 * * *

21 B.(1)

22 * * *

1 ~~(b)(i) Except as provided in Item (ii) of this Subparagraph, After~~ after
 2 August 15, 1999, the fee for issuing such special plates for antique motor vehicles
 3 or motorcycles shall be a one-time fee of twenty-five dollars and a one-time fee of
 4 fifty dollars for the personalized prestige plates.

5 (ii) After June 30, 2019, the fee for issuing special plates for antique motor
 6 vehicles which qualify for the sales and use tax exemption in R.S. 47:6040 shall be
 7 one thousand dollars.

* * *

9 (3) The fee for transferring a special license plate for an antique motor
 10 vehicle or an antique license plate to a subsequent owner of the vehicle shall be
 11 three dollars. Beginning July 1, 2019, the fee for transferring a license plate for an
 12 antique motor vehicle or an antique license plate to a subsequent owner of the
 13 vehicle for a motor vehicle that qualifies for the sales and use tax exemption in R.S.
 14 47:6040 shall be one thousand dollars.

* * *

§6040. Exemption; antique motor vehicle

17 A. No tax imposed by the state or by any parish, municipality, school board,
 18 or any other political subdivision shall be applicable to the sale of an antique motor
 19 vehicle as defined in Subsection B of this Section. The exemption from local sales
 20 and use taxes contained in this Section shall be granted notwithstanding any other
 21 provision of law to the contrary.

22 B. For purposes of this Section, the term "antique motor vehicle" shall mean
 23 a motor vehicle which meets the following criteria:

24 (1) The vehicle was manufactured at least twenty-five years ago and is not
 25 used for commercial purposes.

26 (2) The motor vehicle is valued in excess of ten thousand dollars.

27 C. Registration and licensing of the vehicle is subject to the payment of fees
 28 for a license plate for an antique vehicle as provided in R.S. 47:463.8(B).

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 Section 2. The provisions of this Act shall be applicable to sales, registration, or
2 transfer of an antique motor vehicle beginning on and after July 1, 2019.

3 Section 3. This Act shall become effective on July 1, 2019.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____