



State of Louisiana
LOUISIANA MOTOR VEHICLE COMMISSION

Bobby Jindal
Governor

Lessie A. House
Executive Director

May 8, 2015

Bulletin # B-2015-002

TO: All Vehicle Dealers

FROM: L. A. House, Executive Director

RE: Collection of Sales Tax on "All-terrain vehicles," "Off-road vehicles," and "Trailers"

It has recently come to the attention of the Louisiana Motor Vehicle Commission that some dealers are failing to collect sales tax on all-terrain vehicles, off-road vehicles, and trailers.

The tax imposed pursuant to LSA-R.S. 47:302 (sales tax) shall be collected by the dealer from the purchaser or consumer. The dealer of off-road vehicles, all-terrain vehicles¹ and trailers² **shall collect the sales tax** on such vehicles and upon collection **shall remit them directly to the Department of Public Safety and Corrections** upon application for a certificate of title and registration pursuant to LSA-R.S. 47:304 A.

Be aware, LSA-R. S. 47:304 E. provides that any dealer who fails, neglects, or refuses to collect the sales tax, either by himself or through his agents or employees, shall, in addition to the penalty of being liable for and paid the tax himself, be fined not more than one-hundred dollars or imprisoned not more than three months, or both.

¹LSA-R.S. 32:1252 (1) "All-terrain vehicle" shall mean any vehicle manufactured for off-road use and 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 and through 1310. This includes vehicles that are issued a title by the Department of Public Safety and Corrections, 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.

²LSA-R.S. 32:1252 (56) "Trailer" means every single vehicle without motive power designed for carrying property or passengers wholly on its own structure, drawn by a motor vehicle which carries no part of the weight and load of the trailer on its own wheels and having one or more load carrying axles. "Trailer" includes but is not limited to utility trailers, boat trailers, recreational trailers, semitrailers, livestock trailers, tow dollies, and dump trailers.