



**Revenue Information Bulletin No. 07-024**  
**September 17, 2007**  
**Sales Tax**

**Exemption for Out-of-State Purchasers of Off-Road Vehicles**

Act 291 of the 2007 Regular Session of the Louisiana Legislature enacted Revised Statute 47:305.56 to provide a state sales tax exemption for off-road vehicles purchased by certain buyers domiciled in other states. The exemption is effective October 1, 2007 and does not apply to local sales and use tax.

An off-road vehicle is defined in R.S. 47:301(17) as any vehicle manufactured for off-road use that is issued a manufacturer's statement of origin but cannot be issued a registration certificate and license to operate on the public roads of this state because it does not meet the safety requirements prescribed by R.S. 32:1301–1310. This includes vehicles that are only issued a title by the Vehicle Registration Bureau, Department of Public Safety and Corrections, such as all terrain vehicles and recreational and sport vehicles, but it does not include off-road vehicles used for farm purposes, farm equipment, or heavy construction equipment.

To qualify for the exemption, the buyer must meet all of the following criteria:

1. Be domiciled in another state that provides a similar exemption at the time of purchase. The only neighboring states that provide a similar exemption are Mississippi, Oklahoma and Tennessee. Most other states including Alabama, Arkansas, Florida, Georgia, Illinois, Kansas, Kentucky, Missouri and Texas do not provide a similar exemption. Therefore, residents from these states are not eligible for the sales tax exemption.
2. Present proof that he is domiciled in another state. A valid out-of-state driver's license or state-issued picture identification card will constitute sufficient proof of residency.
3. Sign an affidavit that he has paid or will pay the sales and use tax on the off-road vehicle in his state of domicile within 60 days after the date of purchase or delivery, whichever is later.

Louisiana off-road dealers are responsible for properly administering this sales tax exemption by maintaining copies of all exemption certificate and affidavit forms (Form R-1382) and the purchaser's proof of other-state residency. The exemption certificate and affidavit form can be downloaded from the Department's website at: [http://www.revenue.louisiana.gov/forms/taxforms/1382\(10\\_07\)F.pdf](http://www.revenue.louisiana.gov/forms/taxforms/1382(10_07)F.pdf)

To ensure that the sales tax is properly paid to the purchaser's state of domicile, the dealer is required to submit copies of all exemption certificate and affidavit forms and residency documentation to the Louisiana Department of Revenue, Office Audit Division, Motor Vehicle Audit Section, Post Office Box 66783, Baton Rouge, Louisiana 70896-6783, each month in which an exemption certificate affidavit was accepted.

If the dealer has questions or needs to verify if a purchaser's state of domicile provides a similar exemption and therefore qualifies for the Louisiana sales tax exemption, contact the Office Audit Division at (225) 219 -2438.

Cynthia Bridges  
Secretary

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