

Regular Session, 2013
HOUSE BILL NO. 443
BY REPRESENTATIVE LOPINTO

ACT No. 158

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To amend and reenact R.S. 32:1252(1) and R.S. 47:301(17) and 337.15(E), relative to sales
3 and use tax on certain off-road vehicles; to provide for definitions; to provide with
4 respect to evidence of payment of sales and use tax on all-terrain or off-road
5 vehicles; to provide with respect to receipt of an off-road decal on such vehicles; and
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. 32:1252(1) is hereby amended and reenacted to read as follows:

9 §1252. Definitions

10 The following words, terms, and phrases, when used in this Chapter, shall
11 have the meanings respectively ascribed to them in this Section, except where the
12 context clearly indicates a different meaning:

13 (1) "All-terrain vehicle" ~~commonly referred to as "ATV"~~ means any vehicle
14 ~~with three or more low-pressure flotation-type tires designed by the manufacturer or~~
15 ~~any vehicle altered to be used as an off-road recreational vehicle. "All-terrain~~
16 ~~vehicle" shall also include all-terrain vehicle trailers. "All-terrain vehicle" shall not~~
17 ~~include golf carts.~~ shall mean any vehicle manufactured for off-road use and issued
18 a manufacturer's statement or certificate of origin, as required by the commission,
19 that cannot be issued a registration certificate and license to operate on the public
20 roads of this state because, at the time of manufacture, the vehicle does not meet the
21 safety requirements prescribed by R.S. 32:1301 through 1310. This includes
22 vehicles that are issued a title by the Department of Public Safety and Corrections,
23 public safety services, such as recreational and sports vehicles, but it shall not

1 include off-road vehicles used for farm purposes, farm equipment, or heavy
2 construction equipment.

3 * * *

4 Section 2. R.S. 47:301(17) and 337.15(E) are hereby amended and reenacted to read
5 as follows:

6 §301. Definitions

7 As used in this Chapter the following words, terms, and phrases have the
8 meaning ascribed to them in this Section, unless the context clearly indicates a
9 different meaning:

10 * * *

11 (17) "Off-road vehicle" is any vehicle manufactured for off road use which
12 is issued a manufacturer's statement of origin that cannot be issued a registration
13 certificate and license to operate on the public roads of this state because at the time
14 of manufacture the vehicle does not meet the safety requirements prescribed by R.S.
15 32:1301 through 1310. This includes vehicles that are issued a title only by the
16 ~~Vehicle Registration Bureau, Department of Public Safety and Corrections, public~~
17 safety services, such as all terrain vehicles and recreational and sport vehicles, but
18 it ~~does~~ shall not include ~~off-road~~ off-road vehicles used for farm purposes, farm
19 equipment, or heavy construction equipment.

20 * * *

21 §337.15. Collection

22 * * *

23 E. Collection of tax on off-road vehicles. The vehicle commissioner shall
24 not issue a title or a certificate of registration on any off-road vehicle purchased in
25 this state or brought into this state from another state until satisfactory proof has been
26 presented to him that all sales taxes required by the local ordinance have been paid.
27 The purchaser of an off-road vehicle from a seller who is not registered with the
28 Department of Public Safety and Corrections shall pay the sales tax at the time the
29 vehicle is titled the same as is required for the registration and licensing of other
30 vehicles under the provisions of R.S. 47:303(B). However, for purposes of issuance

