

2019 Regular Session

HOUSE BILL NO. 601

BY REPRESENTATIVE BAGLEY

TAX/STATE: Levies an annual motor vehicle inspection tax

1 AN ACT

2 To enact R.S. 32:1306.2, relative to a motor vehicle inspection tax; to levy an annual motor  
3 vehicle inspection tax; to provide for the collection and remittance of the tax; to  
4 provide for the disposition and use of the avails of the tax; to require the  
5 promulgation of rules and regulations; to provide for an effective date; and to  
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 32:1306.2 is hereby enacted to read as follows:

9 §1306.2. Motor vehicle inspection tax

10 A.(1) In addition to the collection of the motor vehicle license tax, as  
11 provided for in R.S. 47:463, there is hereby levied an annual inspection tax of ten  
12 dollars on all motor vehicles not required to obtain a certificate of inspection  
13 pursuant to the provisions of R.S. 32:1301 through 1306. The commissioner of  
14 motor vehicles shall collect the tax levied pursuant to the provisions of this Section  
15 every two years at the same time and in the same manner as the registration license  
16 tax pursuant to the provisions of R.S. 47:463 and shall remit the taxes to the state  
17 treasurer.

18 (2) After compliance with the requirements of Article VII, Section 9(B) of  
19 the Constitution of Louisiana relative to the Bond Security and Redemption Fund,  
20 and after a sufficient amount is allocated from that fund to pay all of the obligations

1        secured by the full faith and credit of the state which become due and payable within  
2        any fiscal year, the legislature shall annually appropriate and the state treasurer shall  
3        annually transfer an amount equal to the avails of the tax collected pursuant to the  
4        provisions of this Section to the Department of Public Safety and Corrections. The  
5        Department of Public Safety and Corrections shall disburse the avails of the tax as  
6        follows:

7                (a) An amount equal to one dollar and twenty-five cents of the avails of each  
8        annual inspection tax collected pursuant to the provisions of this Section shall be  
9        transferred to the office of motor vehicles.

10               (b) The remainder of the avails of the tax collected pursuant to the provisions  
11        of this Section shall be transferred to the office of state police and shall be used as  
12        follows:

13               (i) An amount equal to four dollars of the avails of each annual inspection  
14        tax collected pursuant to the provisions of this Section to be used for the training of  
15        state police officers.

16               (ii) An amount equal to four dollars and seventy-five cents of the avails of  
17        each annual inspection tax collected pursuant to the provisions of this Section to be  
18        used for traffic enforcement.

19               B. The commissioner of motor vehicles shall promulgate rules and  
20        regulations in accordance with the Administrative Procedure Act to implement the  
21        provisions of this Section, including rules necessary for the collection and remittance  
22        of the tax to the treasurer.

23        Section 2. This Act shall take effect and become operative if and when the Act  
24        which originated as House Bill No. 546 of this 2019 Regular Session of the Legislature is  
25        enacted and becomes effective.

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**DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 601 Engrossed

2019 Regular Session

Bagley

**Abstract:** Levies an annual \$10 motor vehicle inspection tax and requires \$1.25 of the avails from each annual tax to be distributed to the office of motor vehicles and the remaining \$8.75 from each annual tax to be distributed to the office of state police for traffic enforcement and training of state troopers.

Proposed law levies an annual inspection tax of \$10 on all motor vehicles not required to obtain a certificate of inspection pursuant to present law. Further requires the commissioner of motor vehicles to collect the tax every two years at the same time and in the same manner as the registration license tax pursuant to present law and to remit the taxes to the state treasurer.

Proposed law requires, after complying with the provisions of present constitution relative to the Bond Security and Redemption Fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the legislature to annually appropriate and the state treasurer to annually transfer an amount equal to the avails of the tax to the Dept. of Public Safety and Corrections to be disbursed as follows:

- (1) An amount equal to \$1.25 of the avails of each annual inspection tax to be transferred to the office of motor vehicles.
- (2) The remainder of the avails of the tax to be transferred to the office of state police, \$4 of each tax collected to be used for the training of state police officers, and \$4.75 of each tax to be used for traffic enforcement.

Proposed law requires the commissioner of motor vehicles to promulgate rules and regulations in accordance with the Administrative Procedure Act to implement the provisions of this Section, including rules necessary for the collection and remittance of the tax to the treasurer.

Effective if and when the Act which originated as House Bill 546 of the 2019 Regular Session of the Legislature becomes effective.

(Adds R.S. 32:1306.2)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Specify that of the amount of the avails disbursed to the office of state police, \$4 per tax shall be used by the office of state police for the training of state troopers.
2. Add provisions relative to the time and manner of collection of the tax by the commissioner of motor vehicles.

3. Add provisions relative to the remittance of the tax to the state treasurer, and the appropriation of the avails of the tax and transfer of the avails by the state treasurer to the Dept. of Public Safety and Corrections.
4. Technical amendments.