

SENATE RESOLUTION NO. 79

BY SENATOR MCMATH

A RESOLUTION

To urge and request the Department of Revenue, Department of Public Safety and Corrections, the office of motor vehicles, and the Louisiana Uniform Local Sales Tax Board to conduct a study regarding collection of state and local taxes and vehicle registration fees from active-duty service members and veterans who retire from active duty and their spouses.

WHEREAS, active-duty service members and veterans have dedicated part of their lives to serving our country; and

WHEREAS, active-duty service members and veterans and their families have made sacrifices for the service to our country; and

WHEREAS, there are multiple military bases or facilities in Louisiana; and

WHEREAS, Louisiana already encourages people to retire by exempting the retirement income of Louisiana state employees and federal retirees from state individual income tax.

THEREFORE, BE IT RESOLVED that the Senate of the Legislature of Louisiana does hereby urge and request the Department of Revenue to coordinate with the Department of Public Safety and Corrections, office of motor vehicles, and the Louisiana Uniform Local Sales Tax Board to study and make recommendations on the following items to determine the impact upon state and local sales and use taxes and vehicle registration fees:

(1) Collections of state and local sales and use taxes and title and vehicle registration fees upon the purchase of a motor vehicle by active-duty service members or their spouses stationed in Louisiana from a Louisiana licensed new or used motor vehicle dealer.

(2) Requirements and potential costs of exempting state and local sales and use taxes and registration fees upon the purchase of a new or used motor vehicle sold by a Louisiana licensed motor vehicle dealer to a veteran or their spouse residing in Louisiana, or by a veteran residing out of state, who moves to Louisiana.

(3) Authorizing a veteran or spouse importing a motor vehicle into Louisiana to be exempt from state and local taxes and vehicle registration fees.

(4) Authorizing other incentives relative to state and local taxes to encourage veterans to reside in Louisiana upon retirement.

BE IT FURTHER RESOLVED that the study shall examine, without limitation, all of the following:

(1) Any current sales and use exemptions or exclusions available to veterans who retire and choose to make Louisiana their state of residence.

(2) Potential changes in statutory law that would encourage active-duty service members to retire and become Louisiana residents.

(3) Potential changes in policy, regulatory, and enforcement mechanisms necessary to implement any changes in statutory law that would encourage active-duty service members to purchase, title, and register a motor vehicle in Louisiana, and would encourage active-duty service members to retire and become Louisiana residents.

(4) Review tax policies and practices in other states which have encouraged active-duty service members to retire and veterans to relocate.

BE IT FURTHER RESOLVED that the Department of Revenue shall engage, collaborate with, and obtain any relevant information and recommendations from the Louisiana Department of Veterans Affairs.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the secretary of the Department of Revenue, the commissioner of the office of motor vehicles, the executive director of the Louisiana Uniform Local Sales Tax Board, and the secretary for the Louisiana Department of Veterans Affairs.

BE IT FURTHER RESOLVED that on or before January 8, 2025, the Department of Revenue shall submit to the Senate Committee on Revenue and Fiscal Affairs a report of findings and recommendations resulting from the study.

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PRESIDENT OF THE SENATE