



State of Louisiana
LOUISIANA MOTOR VEHICLE COMMISSION

John Bel Edwards
Governor

Lessie A. House
Executive Director

June 6, 2019

BULLETIN #B-2019-002

TO: All Vehicle Dealers
FROM: L. A. House, Executive Director
RE: Collection of Sales Tax on "Golf Carts", "All-terrain vehicles", and "Off-road vehicles"

In 2015, the LMVC sent out Bulletin #B-2015-002(attached) regarding Collection of Sales Tax on "All-terrain vehicles", and "Off-road vehicles". This includes the sale of Golf Carts.

To reiterate, the Louisiana Department of Public Safety, Office of Motor Vehicles (DPS) Policy #122.02, Golf Carts (copy attached), states in the Requirements for Titling: "Applicable sales/use tax, or proof of taxes collected by the dealer. All golf cart dealers are required to collect applicable sales/use tax at the time of sale."

Additionally, it was confirmed with DPS that a dealer should collect and remit taxes to DPS for ATV's, Off-Road Vehicle (such as UTV's), and golf carts.

Be cautioned, failure to comply could subject dealer to the following provisions of law:

DPS's law, 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 paying the tax himself, be fined not more than one-hundred dollars or imprisoned not more than three months, or both.

LMVC's law, LSA-R.S. 32:1258 A. (6) provides: "The commission may, in addition to imposing a civil penalty pursuant to the provisions of this Chapter; deny an application for license or revoke or suspend a license after it has been granted for the following reasons: For any violation of any law relating to the sale, lease, rental, distribution, or financing of vehicles¹.

¹LSA-R.S. 32:1252 (70) "Vehicle" means any motor vehicle, specialty vehicle, or recreational product subject to regulation by this Chapter.



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.



LOUISIANA DEPARTMENT OF PUBLIC SAFETY
OFFICE OF MOTOR VEHICLES

Section: IV Motor Vehicle Registration Requirements
Number: 122.02

Effective: 04/27/2016
Revised: 01/14/2019

GOLF CARTS

POLICY:

To view Louisiana Statutes: <http://www.legis.state.la.us/>

AUTHORITY

R.S. 32:299.4

DEFINITION

A Golf Cart is an electric four wheeled vehicle originally intended for use off-road on golf courses and other green spaces and whose maximum speed is twenty-five miles per hour.

USAGE AND EXCEPTIONS

The use of golf carts on public roads or streets are prohibited except as follows:

- A golf cart may be operated only upon a parish road that has been designated by a parish, or a municipal street that has been designated by a municipality, for use by a golf cart. Upon a designation that a golf cart may be operated on a designated road or street, the responsible governmental entity shall post appropriate signage indicating that the operation is authorized.
- A golf cart may be used to cross a part of a state highway where a golf course is constructed on both sides of the state highway if the Department of Transportation and Development has issued a permit for the crossing.
- No person shall operate a golf cart upon a parish road or municipal street without a valid driver's license.

REQUIREMENTS FOR TITLING

The documentation required to register a golf cart is the same as the basic titling requirements:

- A completed vehicle application form (DPSMV 1799)
- Manufacturer's Statement of Origin (new/unregistered vehicle), title, or an affidavit of physical inspection performed by a full-time Peace Officer Standards and Training (P.O.S.T.), certified law enforcement officer, who has been certified by the Department of Public Safety and Corrections, Office of State Police, to inspect motor vehicles.
- Itemized invoice from dealer to purchaser or original notarized bill of sale or invoice (new/unregistered) or current certificate of title assigned before a notary by seller to purchaser, with the properly released lien, if applicable.
- Original or copy of properly completed UCC-1 form, or other security agreement, if a lien is to be recorded
- Proof of liability insurance
- A statement of Golf Carts ([DPSMV1809](#)) form from the owner indicating:
 - Golf cart contains all equipment required for use as indicated above.
 - Owner is aware that the vehicle shall be operated only by a licensed driver.
 - Golf cart may be operated only upon a parish road that has been designated by a parish or a municipal street that has been designated by a municipality for use by a golf cart. A golf cart may be used to cross a part of a state highway where a golf course is constructed on

both sides of the state highway if the Department of Transportation and Development has issued a permit for the crossing.

- Applicable fees (title, handling, recordation fee)
- Applicable sales/use tax, or proof of taxes collected by the dealer. All golf cart dealers are required to collect applicable sales/use tax at the time of sale.

REQUIRED EQUIPMENT

- Any golf cart operated upon any roadway or municipal street shall be equipped with the minimum motor vehicle equipment appropriate for motor vehicle safety including:
 - efficient brakes
 - reliable steering apparatus
 - safe tires
 - rear view mirror
 - red reflective warning devices in both the front and rear of the vehicle
 - front and rear turn signal lamps
 - tail lamps
 - brake lamps
 - headlamps
 - vehicle identification number or serial number
- A parish or municipal government may enact an ordinance relating to golf cart operation and may require equipment more extensive than indicated above, however, the list indicated above will be the only equipment required to title the vehicle.

REQUIREMENTS FOR RECLASSIFYING A QUALIFYING VEHICLE AS A GOLF CART

- A completed vehicle application form (DPSMV 1799), including section D on the reverse side of the form
- Original Title
- A statement of Golf Carts ([DPSMV1809](#)) Form from the owner indicating:
 - Golf cart contains all equipment required for use as indicated above.
 - Owner is aware that the vehicle shall be operated only by a licensed driver.
 - Golf cart may only be used upon a parish road that has been designated by a parish or a municipal street that has been designated by a municipality for use by a golf cart. A golf cart may be used to cross a part of a state highway where a golf course is constructed on both sides of the state highway if the Department of Transportation and Development has issued a permit for the crossing.
- Applicable fees (title and handling)

NOTES

- A golf cart will be issued an Off Road Decal.
- Golf carts are subject to the compulsory insurance requirements. If liability insurance is cancelled, it will result in a revocation of the registration and the driver's license. To prevent insurance cancellations, the title must be surrendered and a title correction processed to re-classify the vehicle as an Off Road Vehicle. A title fee will be assessed.

RELATED POLICIES

SECTION IV 2.00 [Basic Requirements For Obtaining A Certificate Of Title](#)

2.01 [Title Corrections](#)

2.03 [Completion Of Vehicle Application](#)

SECTION V 55.00 [Off Road Vehicle Decals](#)

PROCEDURE:

- Golf Cart will be issued an off road decal. An **0908** class code must be used
- A body style of "**GC**" must be used
- "GC" must be entered in the "SF" field
- Proof of liability insurance must be submitted for all golf carts.
- To avoid an insurance cancellation, a title correction must be processed to change the body style and class code to an ORV.