

Motor vehicle sales to family members-not
taxable.

26LSO-0148, 1.0

FISCAL NOTE

The fiscal impact is indeterminable but is expected to be negligible.

Motor vehicles transferred or sold to immediate family members would be exempted from paying sales tax on the transaction.

The fiscal impact, in the form of decreased sales and use taxes is indeterminable, as the Department of Revenue and Department of Transportation cannot estimate the number of transactions which qualify for the exemption.

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