

Bill No.: SF0061 **Effective:** 7/1/2026
LSO No.: 26LSO-0148
Enrolled Act No.: SEA No. 0059
Chapter No.: 79
Prime Sponsor: Jones
Catch Title: **Motor vehicle sales to family members-not taxable.**
Has Report: No
Subject: Exempting sales of motor vehicles to family members from excise tax.

Summary/Major Elements:

- This act exempts the sales of motor vehicles by family members to family members from excise tax.
- To qualify for the exemption, (1) the sale or transfer of the motor vehicle must be made by an immediate family member to an immediate family member. For purposes of this act, an immediate family member is a parent, child, spouse, sibling, stepparent, stepchild, stepsibling, grandparent or grandchild; and (2) the seller or donor of the motor vehicle must have paid the required excise tax when purchasing or receiving the vehicle.

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