

Regular Session, 2011

# ACT No. 379

HOUSE BILL NO. 508

BY REPRESENTATIVE LANDRY AND SENATOR MILLS

1 AN ACT

2 To enact R.S. 47:305.66, relative to state sales and use tax; to authorize an exemption from  
3 state sales and use tax for the purchase of certain motor vehicles which have been or  
4 will be modified for use by a person with an orthopedic disability; to provide for  
5 requirements and limitations; to authorize the payment of rebates; to authorize  
6 rulemaking; to provide for applicability and an effective date; and to provide for  
7 related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:305.66 is hereby enacted to read as follows:

10 §305.66. Exemption; motor vehicles for use by persons with orthopedic disabilities

11 A. Effective from January 1, 2010, through June 30, 2013, the sales and use  
12 tax imposed by the state of Louisiana and its political subdivisions whose boundaries  
13 are coterminous with the state shall not apply to the purchase of a motor vehicle by  
14 an individual that has been or will be modified for operation by, or for the  
15 transportation of, a person who is permanently orthopedically disabled at the time  
16 of purchase, and which is primarily driven by or used for the transportation of such  
17 person. The modifications shall be made in accordance with a prescription issued  
18 for the person by a physician, a licensed chiropractor, or a driver rehabilitation  
19 specialist licensed by the state. For purposes of this Section, the term "motor  
20 vehicle" shall not include vehicles purchased for resale or lease, or vehicles used for  
21 non-personal, business, or commercial purposes, including ambulances, or travel  
22 trailers or other vehicles not designed to transport people.

23 B.(1) As used in this Section, "orthopedically disabled" means a person who  
24 has permanent, limited movement of body extremities and loss of physical functions.

1           The physical impairment shall be such that the person is either unable to operate or  
2           be transported in a reasonable manner in a motor vehicle that has not been specially  
3           modified.

4           (2) Modifications of a vehicle for the purpose of transporting an  
5           orthopedically disabled person shall include installation of such items as a  
6           wheelchair lift, hoist, attached ramp, wheelchair hold-down clamps, or special seat  
7           restraints other than conventional seat belts to allow for the transportation of an  
8           orthopedically disabled person in a reasonable manner.

9           (3) Modifications of a vehicle for operation by an orthopedically disabled  
10          person shall include altering such items as the conventional brake, acceleration, or  
11          steering systems to facilitate the operation of the vehicle by an orthopedically  
12          disabled person, and the installation of such items as a wheelchair lift, hoist, or  
13          attached ramp to allow an orthopedically disabled person to enter the motor vehicle.

14          C. The exemption authorized by this Section shall entitle the purchaser to a  
15          rebate of the state sales and use tax paid on the vehicle which may be claimed only  
16          after the vehicle modifications have been completed. To claim the exemption, the  
17          purchaser shall request a rebate in the form and manner prescribed by rule  
18          promulgated by the secretary of the Department of Revenue in accordance with the  
19          Administrative Procedure Act. A purchaser who requests a rebate shall provide to  
20          the secretary the prescription requiring the vehicle modifications for which a rebate  
21          is requested, and a letter from the physician, chiropractor, or driver rehabilitation  
22          specialist describing the orthopedic disability which requires such modifications, and  
23          at the discretion of the secretary, provide documentation evidencing the purchase and  
24          modification of the vehicle. In order to ensure the rebate provided for in this Section  
25          is not misused, the secretary, in her regulations adopted in conjunction with the  
26          Department of Health and Hospitals, shall provide for a method for the review by  
27          appropriate personnel of the department of the prescriptions, letters, and other  
28          documentation that the secretary deems necessary which are submitted with the  
29          requests for rebate. The Department of Health and Hospitals is hereby directed to  
30          review such documents as provided for in such regulations. The secretary shall pay

1           a rebate to a purchaser who submits a rebate request which complies with the  
2           provisions of law and rule, which payment shall be made from general collections.

3           Section 2. This Act shall become effective October 1, 2011, and shall apply to  
4 purchases made on and after January 1, 2010.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_