

# ACT No. 419

2019 Regular Session

HOUSE BILL NO. 90

BY REPRESENTATIVES MOSS, AMEDEE, BOUIE, BOURRIAQUE, DAVIS, DEVILLIER, DWIGHT, JIMMY HARRIS, HORTON, HUVAL, LACOMBE, JAY MORRIS, SCHEXNAYDER, AND STOKES AND SENATOR JOHNS

1 AN ACT

2 To enact R.S. 47:305.72 and to repeal R.S. 47:305.69, relative to sales and use tax; to  
3 authorize a rebate of state sales and use taxes for the purchase of certain motor  
4 vehicles; to provide for certain definitions; to provide for certain requirements; to  
5 require the promulgation of rules; to provide for effectiveness; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.72 is hereby enacted to read as follows:

9 §305.72. Rebates; sales and use tax for motor vehicles used by persons with  
10 orthopedic disabilities

11 A. The sales and use tax imposed by the state of Louisiana and its political  
12 subdivisions whose boundaries are coterminous with the state shall apply to the  
13 purchase of a motor vehicle by an individual that has been or will be modified for  
14 operation by, or for the transportation of, a person who is permanently orthopedically  
15 disabled at the time of purchase, and which is primarily driven by or used for the  
16 transportation of such person. However, the purchaser of the motor vehicle shall be  
17 eligible for a rebate of state sales and use taxes paid in accordance with the  
18 provisions of this Section. The rebate authorized pursuant to the provisions of this  
19 Section shall apply to purchases made by an individual or entity on behalf of an  
20 individual including purchases made by a curator, estate, trust, or tutor. The  
21 modifications shall be made in accordance with a prescription or letter issued for the  
22 person by a physician, a licensed chiropractor, or a driver rehabilitation specialist  
23 licensed by the state.

1           (1) For purposes of this Section, the term "motor vehicle" shall not include  
2           vehicles purchased for resale or lease, or vehicles used for non-personal, business,  
3           or commercial purposes, including ambulances, travel trailers, or other vehicles not  
4           designed to transport people.

5           (2) For purposes of this Section, the term "orthopedically disabled" shall  
6           mean a person who has permanent, limited movement of body extremities and loss  
7           of physical functions. The physical impairment shall be of such a nature that the  
8           person is either unable to operate or be transported in a reasonable manner in a motor  
9           vehicle that has not been specially modified.

10           B.(1) Modifications of a vehicle for operation by a person with an orthopedic  
11           disability shall include but not be limited to altering the conventional brake,  
12           acceleration, or steering systems to facilitate the operation of the vehicle by a person  
13           with an orthopedic disability, and the installation of items such as a wheelchair lift,  
14           hoist, or attached ramp to allow a person with an orthopedic disability to enter the  
15           motor vehicle.

16           (2) Modifications of a vehicle for the purpose of transporting a person with  
17           an orthopedic disability shall include installation of items such as a wheelchair lift,  
18           hoist, attached ramp, wheelchair hold-down clamps, or special seat restraints other  
19           than conventional seat belts to allow for the transportation of a person with an  
20           orthopedic disability in a reasonable manner.

21           C.(1) The rebate authorized by this Section shall entitle the purchaser to a  
22           rebate of the state sales and use tax paid on the vehicle which may be claimed only  
23           after the vehicle modifications have been completed. To claim the rebate, the  
24           purchaser shall request a rebate in the form and manner prescribed by rule  
25           promulgated by the secretary of the Department of Revenue. A purchaser who  
26           requests a rebate shall submit the prescription requiring the vehicle modifications for  
27           which a rebate is requested or a letter from a physician, chiropractor, or driver  
28           rehabilitation specialist describing the orthopedic disability which requires the  
29           vehicle modifications. The secretary of the Department of Revenue may  
30           additionally require a rebate applicant to provide documentation evidencing the

1           purchase and modification of the vehicle. At the request of the Department of  
 2           Revenue, the Department of Health shall review and provide guidance as to any  
 3           rebate claimed. The secretary shall pay rebates from the taxes collected pursuant to  
 4           Chapter 2 of Subtitle II of this Title.

5                   (2) The secretary of the Department of Revenue may promulgate rules and  
 6           regulations in accordance with the Administrative Procedure Act as are necessary to  
 7           implement the provisions of this Section, including rules to provide for the form and  
 8           manner for claiming a rebate.

9           Section 2. This Act shall be known as "The Angela Downs Act".

10          Section 3. R.S. 47:305.69 is hereby repealed in its entirety.

11          Section 4. This Act shall become effective on July 1, 2019.

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES

---

PRESIDENT OF THE SENATE

---

GOVERNOR OF THE STATE OF LOUISIANA

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