

RÉSUMÉ DIGEST

ACT 419 (HB 90)

2019 Regular Session

Moss

New law establishes "The Angela Downs Act" which authorizes a state and local sales and use tax rebate for purchases of motor vehicles with certain modifications related to orthopedic disabilities.

Existing law imposes state and local sales and use tax for the purchase of a motor vehicle.

New law authorizes a rebate of state and local sales and use tax paid for the purchase of a motor vehicle that has been or will be modified in accordance with a medical recommendation for a person who is permanently, orthopedically disabled at the time of the motor vehicle's purchase. Rebates may only be claimed after the vehicle modifications have been completed.

New law excludes from the rebate program, ambulances, travel trailers, or other vehicles not designed to transport people.

New law defines "orthopedically disabled" as a person who has permanent, limited movement of body extremities and loss of physical function which prevent the person from either operating or being transported in a motor vehicle that has not been especially modified.

New law provides that vehicle modifications that qualify for the rebate include wheelchair lifts, hoists, attached ramps, wheelchair hold-down clamps, special seat restraints, and the alteration of conventional brake, acceleration, or steering systems.

New law authorizes an individual or entity that purchases the vehicle on behalf of an orthopedically disabled person to claim the rebate on behalf of the disabled person including curators, estates, trusts, or tutors.

New law provides that the claiming of a rebate shall be made pursuant to a procedure established by the Dept. of Revenue (DOR) in administrative rules.

New law provides that a purchaser who requests a rebate shall submit the prescription or letter recommending modifications from a medical provider to the DOR. The department may require additional documentation evidencing the purchase of a vehicle and the modifications installed on the vehicle. New law further authorizes the DOR to submit any rebate claim to the Dept. of Health for review and guidance.

New law authorizes the payment of rebates from general sales tax collections.

New law repeals prior law which created a sales and use tax rebate for the purchase of a motor vehicle modified for the transportation of a person permanently, orthopedically disabled that sunset on June 30, 2013.

Effective July 1, 2019.

(Adds R.S. 47:305.72; Repeals R.S. 47:305.69)