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## DIGEST

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Landry

HB No. 508

**Abstract:** Exempts from state sales and use tax equipment, materials, and services related to the purchase and installation of certain adaptive devices in a motor vehicle for the benefit of persons with orthopedic disabilities.

Proposed law exempts from state sales and use tax equipment, materials, and services related to the purchase and installation of adaptive devices in a motor vehicle for a person with an orthopedic disability. The exemption does not apply to travel trailers or other vehicles which are not designed to transport people. For purposes of proposed law, "equipment" shall include but not be limited to hand controls, left side accelerator pedals, raised ceilings, and wheelchair ramps and lifts.

(Adds R.S. 47:305.66)