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2 (110) Motor vehicles for use by persons with permanent orthopedic
3 disabilities as provided in R.S. 47:305.72.

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5 §305.72. Exemption; motor vehicles for use by persons with permanent
6 orthopedic disabilities

7 A. The sales and use tax imposed by the state of Louisiana and its
8 political subdivisions whose boundaries are coterminous with the state shall not
9 apply to the purchase of a motor vehicle by an individual that has been or will
10 be modified for operation by, or for the transportation of, a person who is
11 permanently orthopedically disabled at the time of purchase, and which is
12 primarily driven by or used for the transportation of such person. The
13 modifications shall be made in accordance with a prescription issued for the
14 person by a physician, a licensed chiropractor, or a driver rehabilitation
15 specialist licensed by the state. Any political subdivision authorized by the
16 constitution and laws of this state to levy and impose a sales and use tax may
17 apply this exemption to all or part of the sales and use tax levied and imposed
18 by the political subdivision.

19 B. For purposes of this Section:

20 (1)"Orthopedically disabled" means a person who has permanent,
21 limited movement of body extremities and loss of physical functions. The
22 physical impairment shall be such that the person is either unable to operate or
23 be transported in a reasonable manner in a motor vehicle that has not been
24 specially modified.

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

1 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
2 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
3 levied pursuant to the provisions of this Section, except for the retail sale, use,
4 consumption, distribution, or storage for use or consumption of the following:

5 * * *

6 **(111) Motor vehicles for use by persons with permanent orthopedic**
7 **disabilities as provided in R.S. 47:305.72.**

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9 §321.1. Imposition of tax

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11 I. Notwithstanding any other provision of law to the contrary, including but
12 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
13 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
14 levied pursuant to the provisions of this Section, except for the retail sale, use,
15 consumption, distribution, or storage for use or consumption of the following:

16 * * *

17 **(111) Motor vehicles for use by persons with permanent orthopedic**
18 **disabilities as provided in R.S. 47:305.72.**

19 * * *

20 §331. Imposition of tax

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22 V. Notwithstanding any other provision of law to the contrary, including but
23 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
24 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
25 levied pursuant to the provisions of this Section, except for the retail sale, use,
26 consumption, distribution, or storage for use or consumption of the following:

27 * * *

28 **(111) Motor vehicles for use by persons with permanent orthopedic**
29 **disabilities as provided in R.S. 47:305.72.**

