

2025 Regular Session
HOUSE BILL NO. 188
BY REPRESENTATIVE OWEN

ACT No. 156

1 AN ACT
2 To enact R.S. 47:305.2(B)(13) and to repeal R.S. 47:305.2(A)(4), relative to sales and use
3 taxes; to provide for exemptions from sales and use taxes imposed by certain taxing
4 authorities; to authorize a local sales and use tax exemption for certain adaptive
5 driving equipment and motor vehicle modifications; and to provide for related
6 matters.
7 Be it enacted by the Legislature of Louisiana:
8 Section 1. R.S. 47:305.2(B)(13) is hereby enacted to read as follows:
9 §305.2. Exemption; medical
10 * * *
11 B. The following items shall be exempt from the sales and use tax imposed
12 by any taxing authority:
13 * * *
14 (13) Adaptive driving equipment and motor vehicle modifications prescribed
15 for personal use by a physician, a licensed chiropractor, or a driver rehabilitation
16 specialist licensed by the state.
17 * * *
18 Section 2. R.S. 47:305.2(A)(4) is hereby repealed in its entirety.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.