

## RÉSUMÉ DIGEST

**ACT 156 (HB 188)**

**2025 Regular Session**

**Owen**

Existing law exempts from state sales and use tax purchases of adaptive driving equipment and motor vehicle modifications prescribed for personal use by a physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the state.

New law extends the applicability of existing law to the sales and use tax imposed by all taxing authorities, thereby establishing the adaptive driving equipment and motor vehicle modifications exemption as both a state and local sales and use tax exemption.

Effective August 1, 2025.

(Adds R.S. 47:305.2(B)(13); Repeals R.S. 47:305.2(A)(4))