HLS 11RS-665 **ORIGINAL**

Regular Session, 2011

HOUSE BILL NO. 508

BY REPRESENTATIVE LANDRY

TAX/SALES-USE, STATE: Authorizes a state sales and use tax exemption for the purchase and installation of certain adaptive devices for persons with orthopedic disabilities

AN ACT

To enact R.S. 47:305.66, relative to state sales and use tax; to authorize an exemption for the purchase and installation of certain adaptive devices in motor vehicles for the benefit of persons with orthopedic disabilities; to provide for certain limitations and requirements; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.66 is hereby enacted to read as follows:

§305.66. Exemption; installation of adaptive devices in motor vehicles for persons with orthopedic disabilities

The sales and use tax imposed by the state of Louisiana and its political subdivisions whose boundaries are coterminous with the state shall not apply to equipment, materials, and services related to the purchase and installation of adaptive devices in a motor vehicle for a person with an orthopedic disability. This exemption does not extend to travel trailers or other vehicles which are not designed to transport people. For purposes of this Section, "equipment" shall include but not be limited to hand controls, left side accelerator pedals, raised ceilings, and wheelchair ramps and lifts.

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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)

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