HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 508 by Representative Landry

AMENDMENT NO. 1

On page 1, line 2, after "exemption" and before "for" insert "from state sales and use tax"

AMENDMENT NO. 2

On page 1, at the beginning of line 3 after "purchase" delete the remainder of the line and delete line 4 in its entirety, and at the beginning of line 5 delete "requirements;" and insert the following:

"of certain motor vehicles which have been or will be modified for use by a person with an orthopedic disability from state sales and use tax; to provide for requirements; to authorize the payment of rebates; to authorize rulemaking; to provide for applicability and an effective date;"

AMENDMENT NO. 3

On page 1, line 8, after "Exemption;" delete the remainder of the line and insert "motor vehicles for use by persons"

AMENDMENT NO. 4

On page 1, at the beginning of line 10, insert "A."

AMENDMENT NO. 5

On page 1, delete lines 12 through 17 in their entirety, and insert the following:

"the purchase of a motor vehicle that has been or will be modified for operation by, or for the transportation of, a person who is permanently orthopedically disabled at the time of purchase, and which is primarily driven by or used for the transportation of such person. The modifications shall be made in accordance with a prescription issued for the person by a physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the state. Travel trailers or other vehicles not designed to transport people are ineligible for the exemption.

B. (1) As used in this Section, "orthopedically disabled" means a person who has permanent, limited movement of body extremities and loss of physical functions. The physical impairment shall be such that the person is either unable to operate or be transported in a reasonable manner in a motor vehicle that has not been specially modified.

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

(3) Modifications of a vehicle for operation by an orthopedically disabled person shall include altering such items as the conventional brake, acceleration, or steering systems to facilitate the operation of the vehicle by an orthopedically

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disabled person, and the installation of such items as a wheelchair lift, hoist, or attached ramp to allow an orthopedically disabled person to enter the motor vehicle.

C. The exemption authorized by this Section shall entitle the purchaser to a rebate of the state sales and use tax paid on the vehicle which may only be claimed after the vehicle modifications have been completed. To claim the exemption, the purchaser shall request a rebate in the form and manner prescribed by rule promulgated by the secretary of the Department of Revenue in accordance with the Administrative Procedure Act. A purchaser who requests a rebate shall, at the discretion of the secretary, provide documentation evidencing the person's disability, the prescription for modifications, the purchase of a vehicle, and the modification of the vehicle. The secretary shall pay a rebate to a purchaser who submits a rebate request which complies with the provisions of law and rule, which payment shall be made from general collections.

Section 2. This Act shall become effective October 1, 2011, and shall apply to purchases made on and after January 1, 2010."

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