DIGEST

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CONFERENCE COMMITTEE REPORT DIGEST

House Bill No. 508 by Representative Landry

Keyword and oneliner of the instrument as it left the House

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

Report adopts Senate amendments to:

1. Sunset the tax exemption on June 30, 2013.

2. Specify that motor vehicles eligible for the exemption shall not include any vehicle purchased for lease or resale, or which is to be used for any non-personal, commercial purposes.

3. Adds a requirement for the furnishing of the medical prescription and letter from a health care provider in association with a claim for a rebate.

4. Requires the secretary of the Dept. of Revenue to provide by regulation for the review of documents submitted with a claim for a rebate. The Dept. of Health and Hospitals is required to review such documents.

Report rejects Senate amendments which would have:

1. Enacted two different sunset dates for the program, June 30, 2013 and January 1, 2020.

2. Similar amendments which are combined in Amendment No. 1 proposed by the conference committee.

Report amends the bill to:

1. New language to combine similar provisions of senate amendments.

3. Technical changes.

Digest of the bill as proposed by the Conference Committee

Proposed law provides an exemption from state sales and use tax for the purchase by an individual of a motor vehicle that has been or will be modified in accordance with a medical prescription for use by a person who is permanently, orthopedically disabled at the time of purchase.

Proposed law excludes from the exemption vehicles used for non-personal or commercial purposes, including ambulances, and travel trailers or other vehicles not designed to transport people.

Proposed law defines "orthopedically disabled" as a person who has permanent, limited movement of body extremities and loss of physical functions which prevent the person from either operating or being transported in a motor vehicle that has not been specially modified.

Proposed law provides a list of vehicle modifications relevant to the exemption, including wheelchair lifts, hoists, attached ramps, wheelchair hold-down clamps, special seat restraints, and the alteration of conventional brake, acceleration, or steering systems.

Proposed law requires that the modifications be completed before a purchaser may claim a rebate. The claiming of a rebate shall be made pursuant to a procedure established by rule of the Dept. of Revenue. A purchaser seeking a rebate shall provide specific information in conjunction with a rebate application, which shall include: a copy of the prescription and a letter from a physician, chiropractor, or driver rehabilitation specialist describing the orthopedic disability which requires the vehicle modifications. Proposed law authorizes the secretary of the Dept. of Revenue to pay rebates from general collections.

Proposed law requires the Dept. of Health and Hospitals to assist the Dept. of Revenue in the review of documents submitted with a rebate application.

Proposed law is applicable to purchases made beginning Jan. 1, 2010 through June 30, 2013.

Effective Oct. 1, 2011.

(Adds R.S. 47:305.66)