ENROLLED

Regular Session, 2011

ACT No. 379

HOUSE BILL NO. 508

BY REPRESENTATIVE LANDRY AND SENATOR MILLS

AN ACT

To enact R.S. 47:305.66, relative to state sales and use tax; to authorize an exemption from state sales and use tax for the purchase of certain motor vehicles which have been or will be modified for use by a person with an orthopedic disability; to provide for requirements and limitations; to authorize the payment of rebates; to authorize rulemaking; to provide for applicability and an effective date; 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; motor vehicles for use by persons with orthopedic disabilities

A. Effective from January 1, 2010, through June 30, 2013, 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 the purchase of a motor vehicle by an individual 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. For purposes of this Section, the term "motor vehicle" shall not include vehicles purchased for resale or lease, or vehicles used for non-personal, business, or commercial purposes, including ambulances, or travel trailers or other vehicles not designed to transport people.

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.

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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 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 be claimed only 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 provide to the secretary the prescription requiring the vehicle modifications for which a rebate is requested, and a letter from the physician, chiropractor, or driver rehabilitation specialist describing the orthopedic disability which requires such modifications, and at the discretion of the secretary, provide documentation evidencing the purchase and modification of the vehicle. In order to ensure the rebate provided for in this Section is not misused, the secretary, in her regulations adopted in conjunction with the Department of Health and Hospitals, shall provide for a method for the review by appropriate personnel of the department of the prescriptions, letters, and other documentation that the secretary deems necessary which are submitted with the requests for rebate. The Department of Health and Hospitals is hereby directed to review such documents as provided for in such regulations. The secretary shall pay

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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.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

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