

Revenue Information Bulletin
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Sales Tax

Rebate of Taxes Paid on Motor Vehicles Modified for Orthopedically Disabled

Act 379 of the 2011 Regular Session of the Louisiana Legislature (La. R.S. 47:305.69) provides for the rebate of state sales taxes paid on motor vehicles that have been modified or will be modified for operation by or for the transportation of a person who is permanently orthopedically disabled at the time of purchase. The motor vehicle must be primarily driven by or used for the transportation of such person. Motor vehicles that are purchased for resale or lease or used for non-personal, business or commercial purposes do not qualify for the rebate program.

In order to qualify, the motor vehicle must have been purchased between January 1, 2010 and June 30, 2013. Qualifying modifications include the installation of such items as a wheelchair lift, hoist, attached ramps, wheelchair hold-down clamps, or special seat restraints. It may also include the alteration of the brake, acceleration or steering systems to facilitate the operation of the vehicle by an orthopedically disabled person. All modifications must be made in accordance with a prescription issued for the orthopedically disabled person by a physician, chiropractor, or driver rehabilitation specialist licensed by Louisiana.

The act defines an orthopedically disabled person as a person who has permanent, limited movement of body extremities and loss of physical functions. The physical impairment is 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.

LDR Rebate Claim Form R-1114 is to be used for requesting the rebate. The following documentation must be attached in order for the claim to be processed:

- (1) copy of motor vehicle bill of sale;
- (2) copy of vehicle registration certificate showing the amount of Louisiana state tax paid;
- (3) a letter from the orthopedically disabled person's physician, chiropractor or driver rehabilitation specialist, which must contain the following information:
 - (a) printed name and signature of physician, chiropractor or driver rehabilitation specialist,
 - (b) Louisiana medical, chiropractor or driver rehabilitation specialist license number and expiration date,
 - (c) date of disability diagnosis,
 - (d) description of orthopedic disability;
- (4) copy of prescription requiring motor vehicle modifications; and
- (5) copies of invoices documenting purchases of vehicle modifications.

The completed rebate claim form and the required documentation should be mailed to the LDR Office Audit Division, Sales Tax Rebate Section, P.O. Box 66362, Baton Rouge, LA 70896-6362. Questions about the Orthopedically Disability Sales Tax Exemption and its requirements should be sent to Sales.Inquiries@LA.GOV .

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