

# Rebate for Modified Vehicles Used by Orthopedically Disabled Persons



*Louisiana Revised Statute 47:305.72*

You may be eligible for a rebate of state sales taxes paid on a motor vehicle that has been modified for use by, or for the transportation of, a person who is permanently orthopedically disabled at the time of purchase.

## Who Qualifies as Orthopedically Disabled?

An orthopedically disabled person is someone with permanent, limited movement of limbs and loss of physical function, such that they:

- Cannot operate a standard (non-modified) motor vehicle, or
- Cannot be transported in a standard vehicle in a reasonable manner.

## Eligibility Requirements

To qualify for the state sales tax rebate:

- The vehicle must be primarily driven by or used for transporting the orthopedically disabled person.
- The vehicle must have been purchased on or after July 1, 2019.
- All modifications must be made based on a prescription or letter from one of the following:
  - A physician,
  - A licensed chiropractor, or
  - A driver rehabilitation specialist licensed in Louisiana.

## Qualifying Modifications

Eligible vehicle modifications may include:

- Wheelchair lift, hoist, or attached ramp
- Wheelchair hold-down clamps or special seat restraints
- Modified brake, acceleration, or steering systems for easier operation

## Required Documentation with Form R-1114



To process your rebate claim, attach all of the following:

- ☐ Copy of the vehicle's Bill of Sale
- ☐ Copy of the Vehicle Registration Certificate showing Louisiana state tax paid
- ☐ Invoices for the purchase and installation of vehicle modifications
- ☐ Prescription for the modifications or a letter from a qualifying medical professional. The letter must include:
  - ☐ Printed name and signature
  - ☐ Louisiana license number and expiration date
  - ☐ Date of disability diagnosis
  - ☐ Description of the orthopedic disability

## Local Sales Tax Rebate

If you purchased the vehicle on or after January 1, 2025, you may also be eligible for a rebate of parish sales taxes. Contact your local taxing authority for more information.

Have questions or need to submit your Form R-1114? Both can be emailed to LDR at [LDRTax.Refunds@la.gov](mailto:LDRTax.Refunds@la.gov).