

Orthopedic Disability Sales Tax Rebate Claim

Louisiana Revised Statute 47:305.72

Mail to:Taxpayer Compliance Division – SSEW
Economic Development Unit
P. O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDR.TaxIncentives@la.gov

Act 419 of the 2019 Regular Session of the Louisiana Legislature (LA R.S. 47:305.72) provides for a 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 persons. 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 on or after July 1, 2019. Qualifying modifications include the installation of such items as a wheelchair lift, hoist, attached ramp, 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 or letter issued for the orthopedically disabled person by a physician, a licensed chiropractor or by a 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.

The following documentation must be attached in order for the rebate claim to be processed:

- Copy of Motor Vehicle Bill of Sale;
- Copy of Vehicle Registration Certificate which shows Louisiana state tax paid;
- Copy of prescription requiring motor vehicle modifications OR a letter from the orthopedically disabled person's physician, chiropractor or driver rehabilitation specialist. The letter must contain the following information:
 - Printed name and signature of physician, chiropractor or driver rehabilitation specialist
 - Louisiana medical, chiropractor or driver rehabilitation specialist license number and expiration date
 - Date of disability diagnosis
 - Description of orthopedic disability
- Copies of invoices documenting purchase of vehicle modifications.

The completed Rebate Claim form and the required documentation should be mailed to the Taxpayer Compliance Division – SSEW, Economic Development Unit, P.O. Box 66362, Baton Rouge, LA 70896-6362; or e-mail to LDR.TaxIncentives@la.gov. For questions about your rebate, please contact the Taxpayer Compliance Division – SSEW at (225) 219-2270.

If your Claim for Refund was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "PAID PREPARER USE ONLY" box and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, that must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "PAID PREPARER USE ONLY" box. Failure of the paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.

Other questions about the Orthopedic Disability Sales Tax Rebate and its requirements should be sent to sales.inquiries@la.gov.