

2025 Regular Session

HOUSE BILL NO. 188

BY REPRESENTATIVE OWEN

1 AN ACT

2 To enact R.S. 47:305.2(B)(13) and to repeal R.S. 47:305.2(A)(4), relative to sales and use  
3 taxes; to provide for exemptions from sales and use taxes imposed by certain taxing  
4 authorities; to authorize a local sales and use tax exemption for certain adaptive  
5 driving equipment and motor vehicle modifications; and to provide for related  
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.2(B)(13) is hereby enacted to read as follows:

9 §305.2. Exemption; medical

10 \* \* \*

11 B. The following items shall be exempt from the sales and use tax imposed  
12 by any taxing authority:

13 \* \* \*

14 (13) Adaptive driving equipment and motor vehicle modifications prescribed  
15 for personal use by a physician, a licensed chiropractor, or a driver rehabilitation  
16 specialist licensed by the state.

17 \* \* \*

18 Section 2. R.S. 47:305.2(A)(4) is hereby repealed in its entirety.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_