

GREEN SHEET REDIGEST

HB 90

2019 Regular Session

Moss

**TAX/TAX REBATES: Establishes "The Angela Downs Act" which authorizes a state sales tax rebate for purchases of motor vehicles with certain modifications related to orthopedic disabilities"**

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DIGEST

Proposed law authorizes a rebate of state sales and use tax paid for the purchase of a motor vehicle that has been or will be modified in accordance with a medical recommendation for a person who is permanently, orthopedically disabled at the time of the motor vehicle's purchase. Rebates may only be claimed after the vehicle modifications have been completed.

Proposed law excludes from the rebate program ambulances, travel trailers, or other vehicles not designed to transport people.

Proposed law defines "orthopedically disabled" as a person who has permanent, limited movement of body extremities and loss of physical function which prevent the person from either operating or being transported in a motor vehicle that has not been especially modified.

Proposed law provides that vehicle modifications that qualify for the rebate include wheelchair lifts, hoists, attached ramps, wheelchair hold-down clamps, special seat restraints, and the alternation of conventional brake, acceleration, or steering systems.

Proposed law authorizes an individual or entity that purchases the vehicle on behalf of an orthopedically disabled person to claim the rebate on behalf of the disabled person including curators, estates, trusts, or tutors.

Proposed law provides that the claiming of a rebate shall be made pursuant to a procedure established by the Dept. of Revenue in administrative rules. Information which may be required from a purchaser who requests a rebate may include documentation evidencing the person's disability, the prescription or letter recommending modifications for a medical provider, documentation of the purchase of a vehicle, and the modifications installed on the vehicle. Further authorizes the Dept. of Revenue to submit any rebate claim to Dept. of Health for review and guidance.

Proposed law authorizes the secretary of the Dept. of Revenue to pay rebates from general sales tax collections.

Proposed law designates proposed law "The Angela Downs Act".

Effective July 1, 2019.

(Adds R.S. 47:305.72; Repeals R.S. 47:305.69)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Designate proposed law "The Angela Downs Act".

The House Floor Amendments to the engrossed bill:

1. Clarify that an individual or entity that purchases a vehicle on behalf of an orthopedically disabled person may claim the rebate including curators, estates, trusts, or tutors.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the reengrossed bill

1. Authorize Dept. of Revenue to request guidance from Dept. of Health for rebate claims.
2. Remove Dept. of Health from rulemaking process for the sales tax rebate.