
DIGEST

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HB 188 Original

2025 Regular Session

Owen

Abstract: Extends the state sales tax exemption for adaptive driving equipment and motor vehicle modifications to sales and use taxes; levied by local taxing authorities.

Present law exempts from state sales and use tax purchases of adaptive driving equipment and motor vehicle modifications prescribed for personal use by a physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the state.

Proposed law retains present law and extends its applicability to the sales and use tax imposed by all taxing authorities, thereby establishing both a state and local sales and use tax exemption for the adaptive driving equipment and motor vehicle modifications.

(Adds R.S. 47:305.2(B)(13); Repeals R.S. 47:305.2(A)(4))