

2025 Regular Session

HOUSE BILL NO. 188

BY REPRESENTATIVE OWEN

TAX/SALES-USE, LOCAL-EXEM: Authorizes a local sales tax exemption for certain adaptive driving equipment and vehicle modifications

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 R.S. 47:305.2(A)(4) is hereby repealed in its entirety.

---

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

HB 188 Engrossed

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))