



Louisiana Department of Public Safety
Office of Motor Vehicles
Policy 49.07 Exempt From Sales Tax Wheelchair Lifts

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 10/30/1992

Revised Date: 02/14/2025

Authority:

[R.S. 47:305 D \(1\)\(u\)](#)

To view Louisiana Statutes: <http://www.legis.state.la.us/>

General:

- Wheelchair lifts, when prescribed by a physician or licensed chiropractor, will be exempt from **5%** state sales tax. All applicable parish and municipality taxes must be collected on the wheelchair lift, in addition to the taxes charged on the purchase price of the vehicle.
- The exemption is limited to the wheelchair lift (materials and labor) and not to any devices or major modifications such as hand controls, roof modifications, seat removal, etc.

Requirements:

- *Vehicle Application* ([DPSMV 1799](#)), completed and signed
- Original title or Manufacturer's Statement of Origin (MSO), properly assigned
- Itemized bill of sale or dealer's invoice
 - The sale price of the wheelchair lift must be listed separately on the bill of sale or dealer invoice.
- Prescription from a physician or licensed contractor for the wheel chair lift.
 - The vehicle must be titled in the person's name, as shown on the physician or licensed chiropractor's prescription in order to receive the exemption.
 - If not titled in the individual's name listed on the prescription, a *Designation of Mobility Impaired License Plate* form ([DPSMV4222](#)) must be submitted.

Related Policies:

Section 4, Policy, [2.00 Basic Requirements for Obtaining a Certificate of Title](#)

Section 5, Policy, [14.00 Mobility Impaired License Plates](#)

Section 5, Policy, [14.03 Free Handicapped License Plates for Vans/Private Bus Equipped with With Special Lift Devices](#)