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: 10/30/2025

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 state and local sales tax. All applicable taxes must be collected 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