



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: 06/06/2018

Authority:

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

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

General:

- Statute provides that 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 normally charged on the purchase price of the vehicle.

Requirements:

- 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, and seat removal, etc.
- The sale price of the wheelchair lift must be separately stated on the dealer invoice and must be accompanied by a prescription from a physician or licensed chiropractor before the exemption can be granted.
- The vehicle must be titled in the person's name as shown on the physician's or licensed chiropractor's prescription in order to receive the exemption. The only exception to this requirement would be if a "Designation of Mobility Impaired License Plate" form ([DPSMV 4222](#)) is submitted and the vehicle is titled in the designee's name.