

SEP 16 1987

STATE OF TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS
MOTOR VEHICLE SALES TAX

Rule 3.84. Exemption for Orthopedically Handicapped Person.

(a) Definitions.

- (1) "Orthopedically handicapped person" - An individual who has limited movement of body extremities and/or loss of physical functions. The physical impairment must be such that the person is either unable to operate, or be transported in a reasonable manner in a motor vehicle which has not been specially modified.
- (2) Motor vehicle modified for operation by an orthopedically handicapped person -
 - (A) a vehicle which has been specially modified by altering conventional brake, acceleration, or steering systems to facilitate the operation of the vehicle by an orthopedically handicapped driver.
 - (B) a vehicle which has been modified by installing a wheelchair lift, hoist, or ramp to allow an orthopedically handicapped driver to enter the vehicle.
- (3) Motor vehicle modified for the transportation of an orthopedically handicapped person - A vehicle which has been specially modified by the installation of either a wheelchair lift, hoist, or ramp, or wheelchair hold-down clamps, or special seat restraints other than conventional seat belts.

(b) Vehicles exempted.

- (1) There are exempted from motor vehicle sales and use tax the use and the receipts from the sale of a motor vehicle that:
 - (A) has been or will be modified for operation by, or for the transportation of, an orthopedically handicapped person; and
 - (B) is primarily driven by, or primarily used for the transportation of, an orthopedically handicapped person.
- (2) An individual, partnership, corporation or association may purchase a vehicle under this exemption if the requirements specified in subparagraphs (b)(1)(A) and (b)(1)(B) of this subsection are satisfied.

(c) Documentation required for exemption.

Effective Date: May 3, 1982

- (1) Vehicle modified for operation by orthopedically handicapped person. A person claiming this exemption must present to the county assessor and collector of taxes:
 - (A) a restricted Texas driver's license which requires a modification restriction on the vehicle and verifies that the orthopedically handicapped driver is so physically impaired as to be unable to operate a motor vehicle which has not been modified; or
 - (B) an invoice or other appropriate document from an installer of special equipment which describes both the modification and the vehicle being modified.
- (2) Vehicle modified for transporting of orthopedically handicapped person. A person claiming this exemption must present to the county assessor and collector of taxes an invoice or other document from an installer of special equipment. The invoice or document must describe the modification and the vehicle being modified for transporting an orthopedically handicapped person.
- (3) If the documentation is unavailable at the time of registration, the person claiming this exemption must present a sworn statement describing the modification to be made and the installer who will be making the modification. This sworn statement should be made on the Seller, Donor, or Trader's Affidavit Form.

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BOB BULLOCK
Comptroller of Public Accounts