

HCS HB 104 -- SALES TAX EXEMPTION FOR MODIFICATIONS TO CERTAIN
MOTOR VEHICLES

SPONSOR: Sutherland (Meiners)

COMMITTEE ACTION: Voted "do pass" by the Committee on Ways and
Means by a vote of 8 to 0.

This substitute specifies that the purchase price for calculating
the sales tax of a motor vehicle excludes the cost to modify the
vehicle for use by an individual with a disability. The
substitute clarifies that the sales tax applies only to the sales
price paid by the final purchaser and not to any off-invoice
discounts or other pricing discounts.

FISCAL NOTE: No impact on state funds in FY 2008, FY 2009, and
FY 2010.

PROPOSERS: Supporters say that the bill will be beneficial to
the disabled by removing the sales tax on the cost of
modifications of a vehicle for their use. Disabled individuals
have difficulty getting employment and with everyday living. The
bill removes a barrier for them and allows them to get to and
from a job and other activities.

Testifying for the bill were Representative Meiners; and Michelle
Krajewski.

OPPOSERS: There was no opposition voiced to the committee.