

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

COMMITTEE OF ORIGIN: Ways and Means

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.