

Texas Motor Vehicle Orthopedically Handicapped Exemption Certificate

Complete this certificate to claim an exemption of motor vehicle sales tax for a vehicle that will be modified for an orthopedically handicapped person or persons.

Section 1

Purchaser: Complete this certificate and provide to selling dealer or County Tax Assessor-Collector.

Purchaser	Name of purchaser		Name of eligible orthopedically handicapped person	
	Purchaser mailing address		Purchaser phone (Area code and number)	
	City	State	ZIP code	

Selling dealer: Retain a copy of this certificate and provide the original certificate and related required documents to the County Tax Assessor-Collector at time of title transfer.

Seller	Name of seller		Texas dealer number	
	Mailing address			
	City	State	ZIP code	

Vehicle	Make of vehicle		Vehicle Identification Number (VIN)	
	Year model	Body style	License number	

I, the purchaser, claim exemption from payment of motor vehicle sales and use tax on the purchase of the vehicle described above. The vehicle is/will be modified and will be operated primarily (80% of operating time) by or to transport an eligible orthopedically handicapped person. I am providing a copy of the restricted Texas Driver License indicating required modification; or a practitioner's statement below.

Definitions of eligible person and vehicle modifications are on back of certificate.

Purchaser's signature		Date
		

Section 2 - Practitioner of Healings Arts Statement

Name of practitioner		Professional license number
Mailing address		
City	State	ZIP code

I certify that the person named in Section 1 is orthopedically handicapped, and in order to operate or be transported in a motor vehicle in a reasonable manner, the vehicle must be modified with qualifying adaptive devices/modifications.

Practitioner's signature		Date
		

Tax Code §152.101 provides a penalty to a person who signs a false statement. An offense under this section is a felony of the third degree.

Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact the public information coordinator at the office where you submit this form.

An orthopedically handicapped person is an individual who has limited movement of body extremities and/or loss of physical function. 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 that has not been specially modified.

A motor vehicle is exempt from sales and use tax if:

- it has been or will be specifically modified for operation by or for the transportation of a person who is orthopedically handicapped at the time of purchase; and
- is primarily driven by, or primarily used for the transportation of, an orthopedically handicapped person.

Eligible purchasers are individuals, partnerships, corporations or associations who may purchase vehicles under this exemption if the requirements are satisfied. An institution, facility or retirement community is not required to identify a particular eligible orthopedically handicapped person or to provide a practitioner's statement.

A motor vehicle modified for operation by an orthopedically handicapped person is a vehicle that has been permanently modified by altering such items as the conventional brake, acceleration system or steering system to facilitate the operation of the vehicle by an orthopedically handicapped driver.

A motor vehicle modified for transportation of an orthopedically handicapped person is a vehicle that has been permanently modified by the installation of such items as a wheelchair lift, hoist, attached ramp, wheelchair hold-down clamps, raised roof or special seat restraints other than conventional seat belts to allow for the transportation of an orthopedically handicapped person in a reasonable manner.

Primarily driven by or primarily used for the transportation of an orthopedically handicapped person means that the motor vehicle must be driven by or used for the transportation of an orthopedically handicapped person at least 80 percent of the motor vehicle's operating time.

Modifications that DO NOT qualify a motor vehicle for exemption include, but are not limited to:

- installation of standard factory options, such as an automatic transmission, power seats, power windows or adjustable pedals;
- installation of weight-bearing grab bars or handicap assist handles;
- installation of running boards or steps;
- installation of steering wheel spinner knobs;
- installation of nonelectrical carriers designed for bicycles or wheelchairs;
- installation of standard trailer hitches; or
- the addition of ramps, including bi-fold ramps, that are not permanently attached to the vehicle.

A person claiming this exemption must present to the seller or County Tax Assessor-Collector:

- a properly completed Comptroller Form 14-318, Texas Motor Vehicle Orthopedically Handicapped Exemption Certificate; and
- a restricted Texas driver license, issued to the qualified orthopedically handicapped person, 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 that has not been modified; or
- a statement from a licensed practitioner of the healing arts that the qualified orthopedically handicapped person requires adaptive devices and/or modifications necessary to reasonably operate or transport the orthopedically handicapped person. This requirement is satisfied by the practitioner's signature on the Texas Motor Vehicle Orthopedically Handicapped Exemption Certificate.

If you have questions or need additional information, please call (800) 252-1382 or visit the Comptroller's website at www.comptroller.texas.gov.