



---

**STATE BOARD OF EQUALIZATION**

916-445-6493

February 23, 1984

Dear X-----,

Your letter of January 5, 1983 has been referred to me for reply. Your inquiry concerns the correct application of tax to the sale of a device which is used to modify a vehicle for physically handicapped persons.

We understand that your company plans to manufacture the "Top Cat," an electric car-top hoist for wheelchairs. It appears that this device is specifically designed to enable a physically handicapped person to load or unload a wheelchair onto or from a motor vehicle without assistance from another person.

Revenue and Taxation Code Section 6369.4 provides that tax does not apply to the sale, storage, use or other consumption in this state of items and materials used to modify a vehicle for physically handicapped persons.

The term "physically handicapped" persons, as used in Section 6369.4, includes only those disabled persons described in California Vehicle code Section 22511.5 as qualified for special parking privileges. Therefore, tax does not apply to the sale or use of items and materials when used to modify vehicles to be used in the transport of such physically handicapped person(s). We note that this exemption applies to vehicles which are owned and operated by physically handicapped persons, as well as to vehicles which are used in the public or private transport of physically handicapped persons.

In our view, the top Cat qualifies for the exemption provided under Section 6369.4. therefore, tax does not apply to the sale or use of this device when it is used to modify a vehicle for physically handicapped persons.

If you have any further questions concerning this matter, please write this office.

Very truly yours,

Charles J. Graziano  
Tax Counsel

CJG:ba