§ 308-a. Mandatory reporting. If any motor vehicle is presented for inspection at a licensed official inspection station, and such vehicle has been altered, a vehicle commonly referred to as a "stretch limousine", so as to add seating capacity beyond that provided by the original manufacturer by way of an extended chassis, lengthened wheel base, or an elongated seating area, and in the case of a truck, has been modified to transport passengers, such licensed official inspection station shall refuse inspection for such vehicle and promptly report such vehicle to the commissioner in a form and manner prescribed by such commissioner. Provided, however, that the provisions of this section shall not apply to any altered motor vehicle for which the department of transportation has issued an exemption letter pursuant to paragraph three of subdivision (f) of part 79.20 of title fifteen of the codes, rules, and regulations of the state of New York and that is in compliance with part 567 of title forty-nine of the code of federal regulations.