The digest printed below was prepared by House Legislative Services. It constitutes no part
of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute
part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Present law (R.S. 47:305.76) provides an exemption from local sales and use tax for the
purchase of certain infused prescription drugs.

Proposed law expands the exemption to include certain injected prescription drugs.

Present law provides that the exemption applies to prescription drugs used exclusively by
the patient in his medical treatment when administered exclusively by a physician, nurse, or
other health care professional by infusion in a physician's office where patients are not
regularly kept as bed patients for twenty-four hours or more.

Proposed law changes the required location from physician's offices to medical clinics, and
otherwise retains present law.

Present law provides that the exemption applies only to prescription drugs that are prescribed
for the treatment of the following diseases and conditions:

1. Rheumatoid arthritis.
2. Psoriatic arthritis.
3. Lupus.
4. Chronic gout.
5. Osteoporosis.
6. Multiple sclerosis.
7. Myasthenia gravis.
8. Amyotrophic lateral sclerosis.
9. Chronic inflammatory demyelinating polyneuropathy.
10. Ulcerative colitis.
13. Chronic or severe asthma.
15. Primary immune disorder.
16. Human immunodeficiency virus.
17. COVID-19.
18. Sickle cell disease.
19. Spinal muscular atrophy.
(20) Sjogren's syndrome.
(21) Huntington's disease.
(22) Rett syndrome.
(23) Ankylosing spondylitis.

Proposed law retains present law and adds the following diseases and conditions to the exemption:

(24) Cancer.
(25) Alzheimer's Disease and Dementia.
(26) Migraine.
(27) Acute Bacterial Skin and Skin Structure Infection.
(28) Hypercholesterolemia.
(29) Plaque Psoriasis.
(30) Thyroid Eye Disease.
(31) Polyneuropathy of Hereditary Transthyretin Mediated Amyloidosis.
(33) Alpha-1 Antitrypsin Deficiency.
(34) Gaucher's Disease.
(35) Fabry Disease.
(36) Pompe's Disease.
(37) Porphyria.
(38) Paroxysmal Nocturnal Hemoglobinuria.
(39) Wet Age-related Macular Degeneration.
(40) Diabetic Macular Edema.
(41) Diabetic Retinopathy.
(42) Retinal Vein Occlusion.
(43) Glaucoma.
(44) Ocular hypertension.
(45) Mucopolysaccharidosis type I (MPS I).
(46) Granulomatosis with Polyangiitis.

Effective July 1, 2022.

(Amends R.S. 47:305.76(A) and 337.9(D)(34); adds R.S. 47:305.76(B)(24) - (45))

Summary of Amendments Adopted by Senate
Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Expands the exemption to apply to additional diseases and conditions.
2. Removes language specifically authorizing mid-level providers to administer the drugs.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Add granulomatosis with polyangiitis to the list of diseases and conditions that qualify for the local sales and use tax exemption.