

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 129

2022 Regular Session

Morris

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/LOCAL. Exempts certain infused or injected prescription drugs from local sales tax. (7/1/22)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

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

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 129 Engrossed

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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.

Proposed law defines the term "medical clinic" to mean a facility used for the reception and care of persons who are sick, wounded, or infirm and used for the treatment of the diseases and conditions set forth in present law and proposed law or an outpatient facility licensed to administer drugs for the treatment of the diseases and conditions set forth in present law and proposed 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.
- (11) Crohn's disease.
- (12) Anemia.
- (13) Chronic or severe asthma.
- (14) Common variable immune deficiency.
- (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.
- (32) Neuromyelitis Optica Spectrum Disorder.
- (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))

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