

SENATE BILL NO. 243

BY SENATOR REESE

1 AN ACT

2 To amend and reenact R.S. 47:305.2(B)(1), relative to state and local sales tax exemptions;  
3 to provide relative to the sales tax exemption for the sale of certain prescription  
4 drugs; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305.2(B)(1) is amended and reenacted to read as follows:

7 §305.2. Exemption; medical

8 \* \* \*

9 B. The following items shall be exempt from the sales and use tax imposed  
10 by any taxing authority:

11 (1) The sale of prescription drugs pursuant to **individuals enrolled in the**  
12 **Louisiana Children's Health Insurance Program under** Title XXI of the Social  
13 Security Act ~~and the pharmaceutical vendor program for~~ **or enrolled in any**  
14 **Louisiana Medicaid program under** Title XIX of the Social Security Act ~~as~~  
15 ~~administered by the Louisiana Department of Health.~~

16 \* \* \*

17 Section 2. The provisions of Section 1 of this Act are interpretive and not  
18 substantive; they do not change the law or establish new rules, rights, or duties to any  
19 person.

1           Section 3. This Act shall become effective upon signature by the governor or, if not  
2 signed by the governor, upon expiration of the time for bills to become law without signature  
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
5 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_