

2017 Regular Session

SENATE BILL NO. 180

BY SENATOR MORRELL

TAX EXEMPTIONS. Restores the sales and use tax exemption for medical devices. (gov sig)

1 AN ACT

2 To enact R.S. 47:302(BB) and 321.1(F)(67), relative to state sales and use tax; to provide
3 with respect to the exemption for sales and purchases of medical devices used by
4 patients under the supervision of a physician; to provide for effectiveness and
5 applicability of the exclusion; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB) and 321.1(F)(67) are hereby enacted to read as follows:

8 §302. Imposition of tax

9 * * *

10 **BB. Notwithstanding any other provision of this Section to the contrary,**
11 **in addition to those exemptions and exclusions provided for in Subsection AA**
12 **of this Section, beginning July 1, 2017, the exemption for sales and purchases**
13 **of medical devices used by patients under the supervision of a physician, as**
14 **provided in R.S. 47:305(D)(1)(s) shall be applicable to the tax levied pursuant**
15 **to the provisions of this Section.**

16 * * *

17 §321.1. Imposition of Tax

