

2017 Regular Session

SENATE BILL NO. 241

BY SENATOR JOHNS

TAX EXEMPTIONS. Restores the sales and use tax exemption for dental 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 orthotic devices, prosthetic  
4 devices, prostheses and restorative materials utilized by or prescribed by dentists in  
5 connection with health care treatment; to provide for effectiveness and applicability  
6 of the exclusion; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

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

9 §302. Imposition of tax

10 \* \* \*

11 **BB. Notwithstanding any other provision of this Section to the contrary,**  
12 **in addition to those exemptions and exclusions provided for in Subsection AA**  
13 **of this Section, beginning July 1, 2017, the exemption for sales and purchases**  
14 **of orthotic devices, prosthetic devices, prostheses and restorative materials**  
15 **utilized by or prescribed by dentists in connection with health care treatment,**  
16 **as provided in R.S. 47:305(D)(1)(t) shall be applicable to the tax levied pursuant**  
17 **to the provisions of this Section.**

1 \* \* \*

2 §321.1. Imposition of Tax

3 \* \* \*

4 F. Notwithstanding any other provision of law to the contrary, including but  
5 not limited to any contrary provision of this Chapter, there shall be no exemptions  
6 or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions  
7 of this Section, except for the sales or purchases of the following items:

8 \* \* \*

9 **(67) Beginning July 1, 2017, in addition to those exclusions and**  
10 **exemptions provided for in Paragraphs (1) through (66) of this Subsection, the**  
11 **exemption for sales and purchases of orthotic devices, prosthetic devices,**  
12 **prostheses and restorative materials utilized by or prescribed by dentists in**  
13 **connection with health care treatment, as provided in R.S. 47:305(D)(1)(t) shall**  
14 **be applicable to the tax levied pursuant to the provisions of this Section.**

15 \* \* \*

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

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Leonore Heavey.

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SB 241 Original DIGEST 2017 Regular Session Johns

Present law partially suspends the state sales and use tax exemption for sales and purchases of orthotic devices, prosthetic devices, prostheses and restorative materials utilized by or prescribed by dentists in connection with health care treatment subjecting these purchases to state sales and use tax at the rate of three percent until July 1, 2018.

Proposed law exempts sales and purchases of orthotic devices, prosthetic devices, prostheses and restorative materials utilized by or prescribed by dentists in connection with health care treatment from all state sales and use tax beginning July 1, 2017.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:302(BB) and 321.1(F)(67))