

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(AA)(29) and 321.1(F)(66)(u), relative to state sales and use tax; to  
3 provide with respect to the exemption for sales and purchases of medical devices  
4 used by patients under the supervision of a physician; to provide for effectiveness  
5 and 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(AA)(29) and 321.1(F)(66)(u) are hereby enacted to read as  
8 follows:

9 §302. Imposition of tax

10 \* \* \*

11 AA. Notwithstanding any other provision of this Section to the contrary,  
12 beginning July 1, 2016, the following specific exclusions and exemptions shall be  
13 applicable to the tax levied pursuant to the provisions of this Section:

14 \* \* \*

15 **(29) Beginning July 1, 2017, sales and purchases of medical devices used**  
16 **by patients under the supervision of a physician, as provided in R.S.**  
17 **47:305(D)(1)(s).**

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 (66) Beginning July 1, 2016, in addition to those exclusions and exemptions  
10 provided for in Paragraphs (1) through (65) of this Subsection, the following  
11 exclusions and exemptions shall be allowable for purposes of the tax levied pursuant  
12 to the provisions of this Section:

13 \* \* \*

14 **(u) Beginning July 1, 2017, sales and purchases of medical devices used**  
15 **by patients under the supervision of a physician, as provided in R.S.**  
16 **47:305(D)(1)(s).**

17 \* \* \*

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

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The original instrument was prepared by Leonore F. Heavey. The following  
digest, which does not constitute a part of the legislative instrument, was  
prepared by James Benton.

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Present law partially suspends the state sales and use tax exemption for sales and purchases  
of medical devices used by patients under the supervision of a physician 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 medical devices used by patients under the  
supervision of a physician 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(AA)(29) and 321.1(F)(66)(u))

Summary of Amendments Adopted by Senate

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

1. Makes technical changes.