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

DIGEST

SB 241 Engrossed 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, restorative materials, and other dental devices 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, restorative materials, and other dental devices from all state sales and use tax beginning October 1, 2017.

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

(Amends R.S. 47:302(AA)(intro para) and 321.1(F)(66)(intro para); adds R.S. 47:302(AA)(26) 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. Changes date exemption is reinstated to October 1, 2017.

2. Makes technical changes.