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DIGEST

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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 Oct. 1, 2017.

Effective July 1, 2018.

(Amends R.S. 47:302(AA)(intro. para.); Adds R.S. 47:302(AA)(26) and 321.1(F)(67))

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.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Change effectiveness from governor's signature to July 1, 2018.
2. Make technical changes.