

**SENATE SUMMARY OF HOUSE AMENDMENTS**

**SB 241**

**2017 Regular Session**

**Johns**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX EXEMPTIONS. Restores the sales and use tax exemption for dental devices. (7/1/18)

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Changes effectiveness from governor's signature to July 1, 2018.
2. Makes technical changes.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

SB 241 Engrossed

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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))

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