

RÉSUMÉ DIGEST

ACT 426 (SB 180)

2017 Regular Session

Morrell

Prior law partially suspended 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.

New 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 (June 23, 2017).

(Amends R.S. 47:302(AA)(intro para); adds R.S. 47:302(AA)(29) and 321.1(F)(67))