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DIGEST

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HB 403 Engrossed

2024 Regular Session

Echols

**Abstract:** Exempts from local sales and use tax the procurement and administration in medical clinics of certain prescription drugs administered by infusion, injection, or topical system for cataracts or for ocular inflammation and pain following ophthalmic surgery.

Present law establishes an exemption from local sales and use taxes for the procurement and administration of prescription drugs administered by infusion, topical system, or injection in medical clinics. Stipulates that the exemption shall apply only to drugs prescribed for the treatment of one or more enumerated diseases and conditions identified in present law.

Proposed law adds the following to the list of diseases and conditions for which drugs shall be prescribed in order to qualify for the local sales and use tax exemption:

- (1) Cataracts.
- (2) Ocular inflammation and pain following ophthalmic surgery.

Effective July 1, 2024.

(Adds R.S. 47:305.76(B)(48) and (49))