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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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SB 243 Original

DIGEST  
2025 Regular Session

Reese

Present law authorizes a state and local sales and use tax exemption for the sale of prescription drugs pursuant to Title XXI of the Social Security Act and the pharmaceutical vendor program for Title XIX of the Social Security Act as administered by the Louisiana Department of Health.

Proposed law retains present law but clarifies that sale of prescription drugs to an individual enrolled in any Louisiana Children's Health Insurance under Title XXI of the Social Security Act or enrolled in any Louisiana Medicaid program under Title XIX of the Social Security Act is exempt from state and local sales and use taxes.

Proposed law is interpretative and not substantive; it does not change the law or establish new rules, rights, or duties to any person.

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

(Amends R.S. 47:305.2(B)(1))