

2025 Regular Session

HOUSE BILL NO. 606

BY REPRESENTATIVE TURNER

TAX/SALES-USE, LOCAL-EXEM: Exempts prescription drugs and insulin from local sales and use taxes

1 AN ACT

2 To enact R.S. 47:305.2(B)(13) and (14) and 337.9(D)(1.2) and to repeal R.S. 47:305.2(A)(1)
3 and (5), relative to sales and use tax; to provide for mandatory local sales and use tax
4 exemptions; to establish a local sales and use tax exemption for drugs prescribed by
5 physicians, dentists, and other persons with prescriptive authority; to establish a local
6 sales and use tax exemption for prescription and nonprescription insulin; to provide
7 for applicability; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:305.2(B)(13) and (14) and 337.9(D)(1.2) are hereby enacted to
10 read as follows:

11 §305.2. Exemption; medical

12 * * *

13 B. The following items shall be exempt from the sales and use tax imposed
14 by any taxing authority:

15 * * *

16 (13) Drugs prescribed by a physician, dentist, or any person with prescriptive
17 authority, pursuant to Article VII of the Constitution of Louisiana.

18 (14) Prescription and nonprescription insulin for personal use or
19 consumption in this state.

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§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other

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exemptions applicable

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D.

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(1.2) R.S. 47:305.2(B), "key words": prescription drugs, prescription and

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nonprescription insulin.

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Section 2. R.S. 47:305.2(A)(1) and (5) are hereby repealed in their entirety.

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Section 3. The provisions of this Act shall apply to taxable periods beginning on or

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after August 1, 2025.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

HB 606 Engrossed

2025 Regular Session

Turner

Abstract: Establishes a mandatory local sales and use tax exemption for prescription drugs and prescription and nonprescription insulin.

Present law provides that prescription drugs and prescription and nonprescription insulin are exempt from the state sales and use tax.

Proposed law extends the sales and use tax exemption on prescription drugs and prescription and nonprescription insulin to local sales and use taxes, thereby making purchases of these items exempt from both state and local sales and use taxes.

Proposed law applies to taxable periods beginning on or after August 1, 2025.

(Amends R.S. 47:305.2(B)(13) and (14) and 337.9(D)(1.2); Repeals R.S. 47:305.2(A)(1) and (5))