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## DIGEST

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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))