

Regular Session, 2014

SENATE BILL NO. 504

BY SENATOR HEITMEIER

TAX/LOCAL. Exempts intraocular implants from local sales tax. (7/1/14)

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AN ACT

To amend and reenact R.S. 47:337.9(F), relative to the sales and use tax of political subdivisions; to exempt intraocular implants; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.9(F) is hereby amended and reenacted to read as follows:

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

* * *

F.(1) Notwithstanding any provision of law to the contrary, prescription drugs purchased through or pursuant to a Medicare Part B and D plan shall be exempt from the sales and use taxes imposed by any local governmental subdivision, school board, or other political subdivision whose boundaries are not coterminous with the state.

(2) Transactions related to intraocular implants shall be exempt from the sales or use tax of any political subdivision.

Section 2. This Act shall become effective on July 1, 2014.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Heitmeier (SB 504)

Proposed law exempts intraocular implants from local sales tax.

Effective July 1, 2014.

(Amends R.S. 47:337.9(F))