

RÉSUMÉ DIGEST

ACT 468 (SB 272)

2015 Regular Session

Erdey

Prior law exempted from state sales and use taxes prosthetic devices prescribed by physicians for personal consumption or use.

New law provides for an exemption against local sales and use taxes for prosthetic devices sold or purchased with the intention of being personally used or consumed by individuals pursuant to prescription by a physician when the individual is covered by the state of Louisiana Medicaid insurance program or a Medicaid insurance program administered by a third party on behalf of the state of Louisiana.

Effective July 1, 2015.

(Amends R.S. 47:305(D)(1)(k) and (4)(a); adds R.S. 47:337.9(C)(14.1))