

2017 Regular Session

SENATE BILL NO. 241

BY SENATOR JOHNS

TAX EXEMPTIONS. Restores the sales and use tax exemption for dental devices. (gov sig)

1 AN ACT

2 To amend and reenact the introductory paragraphs of R.S. 47:302(AA) and 321.1(F)(66) and
3 to enact R.S. 47:302(AA)(29) and 321.1(F)(66)(u), relative to state sales and use tax;
4 to provide with respect to the exemption for sales and purchases of orthotic devices,
5 prosthetic devices, prostheses, restorative materials, and other dental devices; to
6 provide for effectiveness and applicability of the exclusion; and to provide for
7 related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The introductory paragraphs of R.S. 47:302(AA) and 321.1(F)(66) are
10 hereby amended and reenacted and R.S. 47:302(AA)(29) and 321.1(F)(66)(u) are hereby
11 enacted to read as follows:

12 §302. Imposition of tax

13 * * *

14 AA. Notwithstanding any other provision of this Section to the contrary,
15 beginning July 1, 2016, except Paragraph (29) of this Subsection, the following
16 specific exclusions and exemptions shall be applicable to the tax levied pursuant to
17 the provisions of this Section:

* * *

(29) Beginning October 1, 2017, sales and purchases of orthotic devices, prosthetic devices, prostheses, restorative materials, and other dental devices as provided in R.S. 47:305(D)(1)(t).

* * *

§321.1. Imposition of Tax

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F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provision of this Chapter, there shall be no exemptions or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions of this Section, except for the sales or purchases of the following items:

* * *

(66) Beginning July 1, 2016, **except as provided in Subparagraph (u) of this Paragraph**, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (65) of this Subsection, the following exclusions and exemptions shall be allowable for purposes of the tax levied pursuant to the provisions of this Section:

* * *

(u) Beginning October 1, 2017, sales and purchases of orthotic devices, prosthetic devices, prostheses, restorative materials, and other dental devices as provided in R.S. 47:305(D)(1)(t).

* * *

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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

DIGEST

SB 241 Engrossed

2017 Regular Session

Johns

Present law partially suspends the state sales and use tax exemption for sales and purchases of orthotic devices, prosthetic devices, prostheses, restorative materials, and other dental devices subjecting these purchases to state sales and use tax at the rate of three percent until July 1, 2018.

Proposed law exempts sales and purchases of orthotic devices, prosthetic devices, prostheses, restorative materials, and other dental devices from all state sales and use tax beginning October 1, 2017.

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

(Amends R.S. 47:302(AA)(intro para) and 321.1(F)(66)(intro para); adds R.S. 47:302(AA)(26) and 321.1(F)(66)(u))

Summary of Amendments Adopted by SenateCommittee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes date exemption is reinstated to October 1, 2017.
2. Makes technical changes.