

2017 Regular Session

SENATE BILL NO. 180

BY SENATOR MORRELL

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

1 AN ACT

2 To enact R.S. 47:302(AA)(29) and 321.1(F)(66)(u), relative to state sales and use tax; to
3 provide with respect to the exemption for sales and purchases of medical devices
4 used by patients under the supervision of a physician; to provide for effectiveness
5 and applicability of the exclusion; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(AA)(29) and 321.1(F)(66)(u) are hereby enacted to read as
8 follows:

9 §302. Imposition of tax

10 * * *

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

15 * * *

16 **(29) Beginning July 1, 2017, sales and purchases of medical devices used**
17 **by patients under the supervision of a physician, as provided in R.S.**

Proposed law exempts sales and purchases of medical devices used by patients under the supervision of a physician from all state sales and use tax beginning July 1, 2017.

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

(Adds R.S. 47:302(AA)(29) and 321.1(F)(66)(u))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Makes technical changes.