The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by J. W. Wiley.

DIGEST

SB 180 Re-Reengrossed 2017 Regular Session Morrell

Present law partially suspends the state sales and use tax exemption for sales and purchases of medical devices used by patients under the supervision of a physician 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 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.

(Amends R.S. 47:302(AA)(intro para); 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.

Senate Floor Amendments to engrossed bill

1. Makes legislative bureau technical changes.