

SENATE BILL NO. 241

BY SENATOR JOHNS

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

AN ACT

To amend and reenact R.S. 47:302(AA)(introductory paragraph) and to enact R.S. 47:302(AA)(29) and 321.1(F)(67), relative to state sales and use tax; to provide with respect to the exemption for sales and purchases of orthotic devices, prosthetic devices, prostheses, restorative materials, and other dental devices; to provide for effectiveness and applicability of the exclusion; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:302(AA)(introductory paragraph) is hereby amended and reenacted and R.S. 47:302(AA)(29) and 321.1(F)(67) are hereby enacted to read as follows:

§302. Imposition of tax

* * *

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

* * *

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:

1
2
3
4
5
6

* * *

(67) 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 on July 1, 2018.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____