

SENATE BILL NO. 125

BY SENATOR MORRIS

1 AN ACT

2 To amend and reenact R.S. 47:337.10(A)(1) and to enact R.S. 47:305.75 and 337.9(C)(27),
3 relative to local sales and use tax; to provide an exemption from local sales and use
4 tax for the purchase of certain infused prescription drugs; to provide for the
5 applicable diseases and conditions; to provide for limitations; to provide for
6 effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.10(A)(1) is hereby amended and reenacted and R.S.
9 47:305.75 and 337.9(C)(27) are hereby enacted to read as follows:

10 **§305.75. Exemption; infused prescription drugs for treating certain diseases**
11 **and conditions**

12 **A. The tax imposed by the political subdivisions of the state shall not**
13 **apply to the procurement and administration of prescription drugs used**
14 **exclusively by the patient in his medical treatment when administered**
15 **exclusively to the patient by a physician, nurse, or other health care professional**
16 **by infusion in a physician's office where patients are not regularly kept as bed**
17 **patients for twenty-four hours or more.**

18 **B. The exemption provided for in Subsection A of this Section shall apply**
19 **only to prescription drugs that are prescribed for the treatment of the following**
20 **diseases and conditions:**

21 **(1) Rheumatoid arthritis.**

22 **(2) Psoriatic arthritis.**

23 **(3) Lupus.**

24 **(4) Chronic gout.**

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- (5) Osteoporosis.
- (6) Multiple sclerosis.
- (7) Myasthenia gravis.
- (8) Amyotrophic lateral sclerosis.
- (9) Chronic inflammatory demyelinating polyneuropathy.
- (10) Ulcerative colitis.
- (11) Crohn's disease.
- (12) Anemia.
- (13) Chronic or severe asthma.
- (14) Common variable immune deficiency.
- (15) Primary immune disorder.
- (16) Human immunodeficiency virus.
- (17) COVID-19.
- (18) Sickle cell disease.
- (19) Spinal muscular atrophy.
- (20) Sjogren's syndrome.
- (21) Huntington's disease.
- (22) Rett syndrome.
- (23) Ankylosing spondylitis.

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§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other exemptions applicable

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C. * * *

(27) R.S. 47:305.75, "key words": infused prescription drugs for treating certain diseases and conditions.

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§337.10. Optional exclusions and exemptions

A. As provided for in R.S. 47:305(D)(5)(c), for the time after July 1, 1999, a taxing authority may by ordinance or resolution provide for the following:

1 (1) ~~An~~ **Except as provided for in R.S. 47:305.75 and 337.9(C)(27), an**
2 exemption for the sale of prescription drugs used in the treatment of various diseases
3 or injuries, or an exemption for the procurement and administration of chemotherapy
4 drugs, if such drugs are used exclusively by the patient in his medical treatment if
5 administered exclusively to the patient by a physician, nurse, or other health care
6 professional in a physician's office where patients are not regularly kept as bed
7 patients for twenty-four hours or more.

* * *

9 Section 2. This Act shall become effective on July 1, 2021; if vetoed by the governor
10 and subsequently approved by the legislature, this Act shall become effective on July 1,
11 2021, or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____