

RÉSUMÉ DIGEST

ACT 286 (SB 125)

2021 Regular Session

Morris

Present constitution provides for a mandatory exemption for prescription drugs from state sales and use tax.

Prior law provided a mandatory exemption from state and local sales and use tax for certain chemotherapy prescription drugs, and authorizes an optional exemption for other prescription drugs from local sales and use tax if a local taxing authority adopts the exemption by ordinance or resolution.

New law creates a mandatory local sales and use tax exemption for certain infused prescription drugs that are administered by a medical professional in a physician's office where patients are not regularly kept as bed patients for 24 hours or more.

New law provides that the exemption applies only to drugs prescribed for certain specified diseases and conditions:

- (1) Rheumatoid arthritis.
- (2) Psoriatic arthritis.
- (3) Lupus.
- (4) Chronic gout.
- (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 anemia.
- (19) Spinal muscular atrophy.
- (20) Sjogren's syndrome.
- (21) Huntington's disease.
- (22) Rett syndrome.
- (23) Ankylosing spondylitis.

Effective July 1, 2021.

(Amends R.S. 47:337.10(A)(1); adds R.S. 47:305.75 and 337.9(C)(27))