

SENATE BILL NO. 129

BY SENATOR MORRIS

1 AN ACT

2 To amend and reenact R.S. 47:305.76(A) and 337.9(D)(34) and to enact R.S.
3 47:305.76(B)(24) through (46), relative to local sales and use tax; to provide an
4 exemption from local sales and use tax for the purchase of certain infused or injected
5 prescription drugs; to provide for applicable diseases and conditions; 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. 47:305.76(A) and 337.9(D)(34) are hereby amended and reenacted
9 and R.S. 47:305.76(B)(24) through (46) are hereby enacted to read as follows:

10 §305.76. Exemption; infused **or injected** prescription drugs for treating certain
11 diseases and conditions

12 A. The tax imposed by the political subdivisions of the state shall not apply
13 to the procurement and administration of prescription drugs used exclusively by the
14 patient in his medical treatment when administered exclusively to the patient by a
15 physician, nurse, or other health care professional by infusion **or injection** in a
16 ~~physician's office~~ **medical clinic** where patients are not regularly kept as bed patients
17 for twenty-four hours or more. **For purposes of this Section, the term "medical**
18 **clinic" shall mean a facility used for the reception and care of persons who are**
19 **sick, wounded, or infirm and used for the treatment of the diseases and**
20 **conditions set forth in Subsection B of this Section or an outpatient facility**
21 **licensed to administer drugs for the treatment of the diseases and conditions set**
22 **forth in Subsection B of this Section.**

23 B. The exemption provided for in Subsection A of this Section shall apply
24 only to prescription drugs that are prescribed for the treatment of the following

1 diseases and conditions:

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3 **(24) Cancer.**

4 **(25) Alzheimer's Disease and Dementia.**

5 **(26) Migraine.**

6 **(27) Acute Bacterial Skin and Skin Structure Infection.**

7 **(28) Hypercholesterolemia.**

8 **(29) Plaque Psoriasis.**

9 **(30) Thyroid Eye Disease.**

10 **(31) Polyneuropathy of Hereditary Transthyretin Mediated Amyloidosis.**

11 **(32) Neuromyelitis Optica Spectrum Disorder.**

12 **(33) Alpha-1 Antitrypsin Deficiency.**

13 **(34) Gaucher's Disease.**

14 **(35) Fabry Disease.**

15 **(36) Pompe's Disease.**

16 **(37) Porphyria.**

17 **(38) Paroxysmal Nocturnal Hemoglobinuria.**

18 **(39) Wet Age-related Macular Degeneration.**

19 **(40) Diabetic Macular Edema.**

20 **(41) Diabetic Retinopathy.**

21 **(42) Retinal Vein Occlusion.**

22 **(43) Glaucoma.**

23 **(44) Ocular hypertension.**

24 **(45) Mucopolysaccharidosis type I (MPS I).**

25 **(46) Granulomatosis with Polyangiitis.**

26 * * *

27 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other

28 exemptions applicable

29 * * *

30 D. * * *

1 (34) R.S. 47:305.76, "key words": infused **or injected** prescription drugs for
2 treating certain diseases and conditions.

3 * * *

4 Section 2. This Act shall become effective on July 1, 2022; if vetoed by the governor
5 and subsequently approved by the legislature, this Act shall become effective on the day
6 following such approval by the legislature or July 1, 2022, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____