

RÉSUMÉ DIGEST

ACT 79 (SB 129)

2022 Regular Session

Morris

Existing law (R.S. 47:305.76) provides an exemption from local sales and use tax for the purchase of certain infused prescription drugs.

New law expands the exemption to include certain injected prescription drugs and otherwise retains existing law.

Prior law provided that the exemption applied to prescription drugs used exclusively by the patient in his medical treatment when administered exclusively by a physician, nurse, or other health care professional by infusion in a physician's office where patients are not regularly kept as bed patients for twenty-four hours or more.

New law changes the required location from physician's offices to medical clinics, and otherwise retains prior law.

New law defines the term "medical clinic" to mean a facility used for the reception and care of persons who are sick, wounded, or infirm and used for the treatment of the diseases and conditions set forth in prior law and new law or an outpatient facility licensed to administer drugs for the treatment of the diseases and conditions set forth in prior law and new law.

Prior law provided that the exemption applied only to prescription drugs that are prescribed for the treatment of the following 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 disease.
- (19) Spinal muscular atrophy.
- (20) Sjogren's syndrome.
- (21) Huntington's disease.
- (22) Rett syndrome.
- (23) Ankylosing spondylitis.

New law retains prior law and adds the following diseases and conditions to the exemption:

- (24) Cancer.
- (25) Alzheimer's Disease and Dementia.
- (26) Migraine.
- (27) Acute Bacterial Skin and Skin Structure Infection.
- (28) Hypercholesterolemia.
- (29) Plaque Psoriasis.
- (30) Thyroid Eye Disease.
- (31) Polyneuropathy of Hereditary Transthyretin Mediated Amyloidosis.
- (32) Neuromyelitis Optica Spectrum Disorder.
- (33) Alpha-1 Antitrypsin Deficiency.
- (34) Gaucher's Disease.
- (35) Fabry Disease.
- (36) Pompe's Disease.
- (37) Porphyria.

- (38) Paroxysmal Nocturnal Hemoglobinuria.
- (39) Wet Age-related Macular Degeneration.
- (40) Diabetic Macular Edema.
- (41) Diabetic Retinopathy.
- (42) Retinal Vein Occlusion.
- (43) Glaucoma.
- (44) Ocular hypertension.
- (45) Mucopolysaccharidosis type I (MPS I).
- (46) Granulomatosis with Polyangiitis.

Effective July 1, 2022.

(Amends R.S. 47:305.76(A) and 337.9(D)(34); adds R.S. 47:305.76(B)(24) - (46))