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## DIGEST

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HB 629 Engrossed

2023 Regular Session

Beullieu

**Abstract:** Provides a local sales and use tax exemption for the procurement and administration in medical clinics of prescription drugs administered by topical system.

Present law establishes an exemption from local sales and use taxes for the procurement and administration of prescription drugs administered in medical clinics by infusion or injection. Stipulates that the exemption shall apply only to drugs that are prescribed for the treatment of one or more diseases and conditions specified in present law.

Proposed law retains the exemption established in present law and expands it to drugs administered by topical system in medical clinics.

Proposed law retains the list of diseases and conditions specified in present law for which drugs shall be prescribed in order to qualify for the exemption and adds to the list neuropathic pain.

Effective July 1, 2023.

(Amends R.S. 47:305.76(A) and 337.9(D)(33); Adds R.S. 47:305.76(B)(47))