

GREEN SHEET REDIGEST

HB 629

2023 Regular Session

Beaulieu

TAX/SALES-USE, LOCAL-EXEM. Exempts from local sales and use taxes certain prescription drugs administered by topical system in medical clinics.

DIGEST

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 and dry age-related macular degeneration.

Effective July 1, 2023.

(Amends R.S. 47:305.76(A) and (B)(39), and 337.9(D)(33); adds R.S. 47:305.76(B)(47))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill

1. Adds dry age-related macular degeneration to list of diseases and conditions specified.