

RÉSUMÉ DIGEST

ACT 382 (HB 629)

2023 Regular Session

Beaulieu

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

New law expands the exemption to drugs administered by topical system in medical clinics for the treatment of the enumerated diseases and conditions.

New law adds the following conditions to the list of diseases and conditions for which drugs shall be prescribed in order to qualify for the exemption:

- (1) Neuropathic pain.
- (2) 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))