

RÉSUMÉ DIGEST

ACT 76 (HB 403)

2024 Regular Session

Echols

Existing law establishes an exemption from local sales and use taxes for the procurement and administration of prescription drugs administered by infusion, topical system, or injection in medical clinics.

Existing law stipulates that the exemption shall apply only to drugs prescribed for the treatment of certain enumerated diseases and conditions.

New law adds the following to the enumerated diseases and conditions for which drugs shall be prescribed in order to qualify for the local sales and use tax exemption:

- (1) Cataracts.
- (2) Ocular inflammation and pain following ophthalmic surgery.

Effective July 1, 2024.

(Adds R.S. 47:305.76(B)(48) and (49))