

2025 Regular Session

SENATE BILL NO. 83

BY SENATOR BOUDREAUX

TAX EXEMPTIONS. Provides for a state and local sales and use tax exemption for Miles Perret Cancer Services. (7/1/25)

1 AN ACT

2 To enact R.S. 47:305.77, relative to sales and use taxes; to authorize a state and local sales  
3 and use tax exemption for sales of certain tangible personal property to Miles Perret  
4 Cancer Services; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305.77 is hereby enacted to read as follows:

7 **§305.77. Exemptions; Miles Perret Cancer Services**

8 **The sales and use tax imposed by any taxing authority shall not apply to**  
9 **the sale or purchase of items of tangible personal property including medical**  
10 **supplies, supportive care supplies, nutritional supplements, personal care items,**  
11 **mobility aids, and hygiene supplies by Miles Perret Cancer Services.**

12 Section 2. This Act shall become effective on July 1, 2025, and shall be applicable  
13 to taxable periods beginning on and after July 1, 2025.

