SLS 25RS-237 ORIGINAL

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.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

DIGEST

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Boudreaux

<u>Present law</u> authorizes the levy of a state and local tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property.

Proposed law retains present law.

<u>Proposed law</u> creates a state and local sales tax exemption for purchases of tangible personal property including medical supplies, supportive care supplies, nutritional supplements, personal care items, mobility aids, and hygiene supplies by Miles Perret Cancer Services.

Effective July 1, 2025 and applicable to taxable periods beginning on and after July 1, 2025.

(Adds R.S. 47:305.77)