
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)]

SB 83 Original

DIGEST
2025 Regular Session

Boudreaux

Present law 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.

Proposed law 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)