

## **RÉSUMÉ DIGEST**

**ACT 339 (SB 243)**

**2025 Regular Session**

**Reese**

Existing law authorizes a state and local sales and use tax exemption for the sale of prescription drugs pursuant to Title XXI of the Social Security Act and the pharmaceutical vendor program for Title XIX of the Social Security Act.

New law retains existing law but clarifies that sale of prescription drugs to an individual enrolled in any Louisiana Children's Health Insurance under Title XXI of the Social Security Act or enrolled in any Louisiana Medicaid program under Title XIX of the Social Security Act is exempt from state and local sales and use taxes.

New law is interpretative and not substantive; it does not change the law or establish new rules, rights, or duties to any person.

Effective June 11, 2025.

(Amends R.S. 47:305.2(B)(1))