

Regular Session, 2011

SENATE BILL NO. 49

BY SENATOR MILLS

TAX EXEMPTIONS. Provides for a state sales and use tax exemption for certain transactions related to certain inhibitors and certain complex biologics. (7/1/11)

1 AN ACT

2 To enact R.S. 47:305.66 and 337.9(D)(30), and to repeal R.S. 47:337.10(K)(1), relative to  
3 sales and use tax imposed by the state or any political subdivision of the state; to  
4 provide an exemption from such tax for certain medical inhibitors and certain  
5 complex biologics; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.66 and 337.9(D)(30) are hereby enacted to read as follows:

8 **§305.66. Exemption; certain medical inhibitors and certain complex biologics**

9 **A The sales and use tax imposed by the state of Louisiana or any of**  
10 **its political subdivisions shall not apply to the sale of the following medications**  
11 **in this state:**

12 **(1) Vaso-endothelial growth factor, known as VEGF inhibitors,**  
13 **including but not limited to Visudyne and Macugen.**

14 **(2) Complex biologics such as monoclonal antibodies, including but not**  
15 **limited to Infliximab.**

16 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
17 exemptions applicable

1 \* \* \*

2 D. \* \* \*

3 **(30) R.S. 47:305.66, "key words": certain medical inhibitors and**  
4 **complex biologics.**

5 \* \* \*

6 Section 2. R.S. 47:337.10(K)(1) is hereby repealed.

7 Section 3. This Act shall become effective on July 1, 2011; if vetoed by the governor  
8 and subsequently approved by the legislature, this Act shall become effective on July 1,  
9 2011, or on the day following such approval by the legislature, whichever is later.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

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DIGEST

Present law (R.S. 47:337.10(K)(1)) only exempts the following from the sales and use tax of any political subdivision in any parish with a population between 230,000 and 300,000 according to the most recent decennial census:

- (1) Vaso-endothelial growth factor, known as VEGF inhibitors, including but not limited to Visudyne and Macugen.
- (2) Complex biologics such as monoclonal antibodies, including but not limited to Infliximab.

Proposed law repeals present law and grants a statewide exemption from the state sales and use tax and the state and use tax of any political subdivision in this state:

- (1) Vaso-endothelial growth factor, known as VEGF inhibitors, including but not limited to Visudyne and Macugen.
- (2) Complex biologics such as monoclonal antibodies, including but not limited to Infliximab.

Effective July 1, 2011.

(Adds R.S. 47:305.66 and 337.9(D)(30); repeals R.S. 47:337.10(K)(1))