

2015 Regular Session

HOUSE BILL NO. 375

BY REPRESENTATIVE HARRIS

TAX/SALES-USE, LOCAL-EXEM: Exemption for certain ophthalmic drugs administered in a physician's office

1 AN ACT

2 To enact R.S. 47:305.72 and 337.9(D)(34), relative to sales and use tax exemptions; to  
3 provide for a state and local sales and use tax exemption for sales of certain  
4 ophthalmic drugs; 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. 47:305.72 and 337.9(D)(34) are hereby enacted to read as follows:

7 §305.72. Exemption; ophthalmic injectable drugs

8 The sales and use tax imposed by the state of Louisiana or any political  
9 subdivision shall not apply to the amount paid for the procurement and  
10 administration of ophthalmic injectable drugs used exclusively in a patient's medical  
11 treatment if administered exclusively to the patient by a physician in a physician's  
12 office where patients are not regularly kept as bed patients for twenty-four hours or  
13 more.

14 \* \* \*

15 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
16 exemptions applicable

17 \* \* \*

18 D.

19 \* \* \*

1                             (34) R.S. 47:305.72, "keywords": ophthalmic injectable drugs.

2                                                               \*           \*           \*

3                 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
4 and subsequently approved by the legislature, this Act shall become effective on July 1,  
5 2015, or on the day following such approval by the legislature, whichever is later.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

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HB 375 Original                                       2015 Regular Session                                       Harris

**Abstract:** Provides for a state and local sales and use tax exemption on certain ophthalmic injectable drugs.

Proposed law provides for a state and local sales and use tax exemption for the procurement and administration of ophthalmic injectable drugs used exclusively by the patient in his medical treatment if administered exclusively to the patient by a physician in a physician's office.

Present law provides for a listing by keyword of mandatory local sales and use tax exemptions.

Proposed law retains present law but adds the exemption in proposed law for the procurement and administration of certain ophthalmic injectable drug to the list of mandatory local sales and use tax exemptions.

Effective July 1, 2015.

(Adds R.S. 47:305.72 and 337.9(D)(34))