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## DIGEST

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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))