

2015 Regular Session

SENATE BILL NO. 272

BY SENATOR ERDEY

TAX/SALES. Exempts from local sales tax prosthetic devices prescribed by physicians for personal consumption or use. (7/1/15)

1 AN ACT

2 To amend and reenact R.S. 47:305(D)(1)(k) and (4)(a), relative to exemptions against the
3 sales and use tax of political subdivisions; to exempt certain prosthetic devices; and
4 to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305(D)(1)(k) and (4)(a) is hereby amended and reenacted to read
7 as follows:

8 §305. Exclusions and exemptions from the tax

9 * * *

10 D.(1) The sale at retail, the use, the consumption, the distribution, and the
11 storage to be used or consumed in the taxing jurisdiction of the following tangible
12 personal property is hereby specifically exempted from the tax imposed by taxing
13 authorities, except as otherwise provided in this Paragraph:

14 * * *

15 (k)(i) Solely for purposes of the state sales and use tax, orthotic **devices**,
16 including prescription eyeglasses and contact lenses, ~~and prosthetic devices~~ and
17 wheelchairs and wheelchair lifts prescribed by physicians, optometrists or licensed

1 chiropractors for personal consumption or use.

2 **(ii) For purposes of the sales and use tax of all taxing authorities,**
3 **prosthetic devices prescribed by physicians for personal consumption or use.**

4 * * *

5 (4)(a) The exemption for food, drugs, orthotic ~~and prosthetic~~ devices, and
6 wheelchairs and wheelchair lifts prescribed by physicians or licensed chiropractors
7 for personal consumption or use; for patient aids prescribed by a physician or
8 licensed chiropractor for home use; and ostomy, ileostomy or colostomy devices, or
9 other appliances including catheters or related items required as the result of any
10 surgical procedure by which an artificial opening is created in the human body for
11 the elimination of natural waste applies only to sales taxes imposed by the state of
12 Louisiana and does not apply to such taxes authorized and imposed by any school
13 board, municipality, or other local taxing authority notwithstanding any other
14 provisions of law to the contrary, and specifically, but not exclusively, R.S. 47:337.8.

15 * * *

16 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor
17 and subsequently approved by the legislature, this Act shall become effective on July 1,
18 2015, or on the day following such approval by the legislature, whichever is later.

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

DIGEST

SB 272 Original 2015 Regular Session Erdey

Present law exempts from state sales tax prosthetic devices prescribed by physicians for personal consumption or use.

Proposed law provides for such an exemption against local sales tax.

Effective July 1, 2015.

(Amends R.S. 47:305(D)(1)(k) and (4)(a))