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

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DIGEST

SB 272 Engrossed

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 an exemption against local sales tax for prosthetic devices prescribed by physicians for personal consumption or use, when the patient is covered by the Louisiana Medicaid insurance program or a Medicaid insurance program administered by a third party on behalf of the state.

Effective July 1, 2015.

(Amends R.S. 47:305(D)(1)(k) and (4)(a); adds R.S. 47:337.9(C)(14.1))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to  
the original bill

1. Limits the exemption to purchases under the Medicaid program.