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

CONFERENCE COMMITTEE REPORT DIGEST

SB 272

2015 Regular Session

Erdey

Keyword and summary of the bill as proposed by the Conference Committee

TAX/SALES. Exempts from local sales tax prosthetic devices prescribed by physicians for personal consumption or use, when the patient is covered by Medicaid or a Medicaid program administered by a third party on behalf of the state.

Report rejects House amendments which would have:

1. Provided a local sales tax exclusion for Louisiana-manufactured or Louisiana-assembled passenger aircraft with a maximum capacity of eight.

Digest of the bill as proposed by the Conference Committee

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

Proposed law provides for an exemption against local sales and use taxes for prosthetic devices sold or purchased with the intention of being personally used or consumed by individuals pursuant to prescription by a physician when the individual is covered by the state of Louisiana Medicaid insurance program or a Medicaid insurance program administered by a third party on behalf of the state of Louisiana.

Effective July 1, 2015.

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