

2017 Regular Session

SENATE BILL NO. 180

BY SENATOR MORRELL

TAX EXEMPTIONS. Restores the sales and use tax exemption for medical devices. (gov sig)

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 47:302(AA) and to enact R.S.  
3 47:302(AA)(29) and 321.1(F)(66)(u), relative to state sales and use tax; to provide  
4 with respect to the exemption for sales and purchases of medical devices used by  
5 patients under the supervision of a physician; to provide for effectiveness and  
6 applicability of the exclusion; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. The introductory paragraph of R.S. 47:302(AA) is hereby amended and  
9 reenacted and R.S. 47:302(AA)(29) and 321.1(F)(66)(u) are hereby enacted to read as  
10 follows:

11 §302. Imposition of tax

12 \* \* \*

13 AA. Notwithstanding any other provision of this Section to the contrary,  
14 except Paragraph (29) of this Subsection, beginning July 1, 2016, the following  
15 specific exclusions and exemptions shall be applicable to the tax levied pursuant to  
16 the provisions of this Section:

17 \* \* \*

1                   **(29) Beginning July 1, 2017, sales and purchases of medical devices used**  
 2                   **by patients under the supervision of a physician, as provided in R.S.**  
 3                   **47:305(D)(1)(s).**

4   \*           \*           \*

5                   §321.1. Imposition of Tax

6   \*           \*           \*

7                   F. Notwithstanding any other provision of law to the contrary, including but  
 8                   not limited to any contrary provision of this Chapter, there shall be no exemptions  
 9                   or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions  
 10                  of this Section, except for the sales or purchases of the following items:

11   \*           \*           \*

12                  (66) Beginning July 1, 2016, in addition to those exclusions and exemptions  
 13                  provided for in Paragraphs (1) through (65) of this Subsection, the following  
 14                  exclusions and exemptions shall be allowable for purposes of the tax levied pursuant  
 15                  to the provisions of this Section:

16   \*           \*           \*

17                  **(u) Beginning July 1, 2017, sales and purchases of medical devices used**  
 18                  **by patients under the supervision of a physician, as provided in R.S.**  
 19                  **47:305(D)(1)(s).**

20   \*           \*           \*

21                  Section 2. This Act shall become effective upon signature by the governor or, if not  
 22                  signed by the governor, upon expiration of the time for bills to become law without signature  
 23                  by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 24                  vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 25                  effective on the day following such approval.

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The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by J. W. Wiley.

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## DIGEST

SB 180 Re-Reengrossed

2017 Regular Session

Morrell

Present law partially suspends the state sales and use tax exemption for sales and purchases of medical devices used by patients under the supervision of a physician subjecting these purchases to state sales and use tax at the rate of three percent until July 1, 2018.

Proposed law exempts sales and purchases of medical devices used by patients under the supervision of a physician from all state sales and use tax beginning July 1, 2017.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:302(AA)(intro para); adds R.S. 47:302(AA)(29) and 321.1(F)(66)(u))

Summary of Amendments Adopted by SenateCommittee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Makes technical changes.

Senate Floor Amendments to engrossed bill

1. Makes legislative bureau technical changes.