

SENATE BILL NO. 180

BY SENATOR MORRELL

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)(67), relative to state sales and use tax; to provide with  
4 respect to the exemption for sales and purchases of medical devices used by patients  
5 under the supervision of a physician; to provide for effectiveness and applicability  
6 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)(67) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 \* \* \*

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

16 \* \* \*

17 **(29) 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 §321.1. Imposition of Tax

22 \* \* \*

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

\* \* \*

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

\* \* \*

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_