The original instrument was prepared by Riley Boudreaux. The following digest, which does not constitute a part of the legislative instrument, was prepared by Ann S. Brown.

DIGEST

SB 272 Reengrossed 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 sold or purchased by, an individual or by a medical service provider such as a physician, clinic, surgical center, or other healthcare facility 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))

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.

Senate Floor Amendments to engrossed bill

1. Provides the conditions for exemption from local sales tax of prosthetic devices prescribed by a physician, sold or purchased by specific individuals or a medical service provider, with the intent of being used or consumed by such individuals.