

ACT No. 382

2023 Regular Session

HOUSE BILL NO. 629

BY REPRESENTATIVE BEAULLIEU

1 AN ACT

2 To amend and reenact R.S. 47:305.76(A) and (B)(39) and 337.9(D)(33) and to enact R.S.
3 47:305.76(B)(47), relative to exemptions from local sales and use taxes; to provide
4 a local sales and use tax exemption for the procurement and administration in
5 medical clinics of certain prescription drugs administered by topical system; to
6 provide for applicability of the exemption; to provide for effectiveness; and to
7 provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:305.76(A) and (B)(39) and 337.9(D)(33) are hereby amended and
10 reenacted and R.S. 47:305.76(B)(47) is hereby enacted to read as follows:

11 §305.76. Exemption; infused or injected prescription drugs for treating certain
12 diseases and conditions

13 A. The tax imposed by the political subdivisions of the state shall not apply
14 to the procurement and administration of prescription drugs used exclusively by the
15 patient in his medical treatment when administered exclusively to the patient by a
16 physician, nurse, or other health care professional by infusion, topical system, or
17 injection in a medical clinic where patients are not regularly kept as bed patients for
18 twenty-four hours or more. For purposes of this Section, the term "medical clinic"
19 shall mean a facility used for the reception and care of persons who are sick,
20 wounded, or infirm and used for the treatment of the diseases and conditions set forth
21 in Subsection B of this Section or an outpatient facility licensed to administer drugs

1 for the treatment of the diseases and conditions set forth in Subsection B of this
2 Section.

3 B. The exemption provided for in Subsection A of this Section shall apply
4 only to prescription drugs that are prescribed for the treatment of the following
5 diseases and conditions:

6 * * *

7 (39) Wet and dry age-related macular degeneration.

8 * * *

9 (47) Neuropathic pain.

10 * * *

11 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
12 exemptions applicable

13 * * *

14 D.

15 * * *

16 (33) R.S. 47:305.76, "key words": infused, topical system, or injected
17 prescription drugs for treating certain diseases and conditions.

18 * * *

19 Section 2. This Act shall become effective on July 1, 2023; if vetoed by the governor
20 and subsequently approved by the legislature, this Act shall become effective on July 1,
21 2023, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____