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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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SB 243 Engrossed	DIGEST 2025 Regular Session	Reese
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Present law authorizes a state and local sales and use tax exemption for the sale of prescription drugs pursuant to Title XXI of the Social Security Act and the pharmaceutical vendor program for Title XIX of the Social Security Act.

Proposed law retains present law but clarifies that sale of prescription drugs to an individual enrolled in any Louisiana Children's Health Insurance under Title XXI of the Social Security Act or enrolled in any Louisiana Medicaid program under Title XIX of the Social Security Act is exempt from state and local sales and use taxes.

Proposed law is interpretative and not substantive; it does not change the law or establish new rules, rights, or duties to any person.

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

(Amends R.S. 47:305.2(B)(1))

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Removes reference to the Louisiana Department of Health.