
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Heitmeier (SB 508)

Present law grants exemptions from and refunds of local sales tax for sales, leases, and rentals of property "made under the provisions of Medicare" and for prescription drugs purchased "through or pursuant to a Medicare Part B and D plan".

Proposed law grants such exemptions and refunds when the sale, purchase, use, lease, or rental is by either of the following:

- (1) A Medicare patient in the medical treatment of his disease under the supervision of a licensed physician.
- (2) A "medical service provider" such as a physician, clinic, dialysis facility, surgical center, or other health care facility, and the property or prescription drugs are ultimately (a) used by a Medicare patient, or (b) administered to him by a physician, nurse, or other health care personnel, in the medical treatment of disease under the supervision of a licensed physician.

Effective July 1, 2014.

(Amends R.S. 47:301(7)(i) and (10)(u), 315.3, and 337.9(F); adds R.S. 47:301(18)(q))