SLS 17RS-392

ORIGINAL

2017 Regular Session

SENATE BILL NO. 180

BY SENATOR MORRELL

TAX EXEMPTIONS. Restores the sales and use tax exemption for medical devices. (gov sig)

1	AN ACT
2	To enact R.S. 47:302(BB) and 321.1(F)(67), relative to state sales and use tax; to provide
3	with respect to the exemption for sales and purchases of medical devices used by
4	patients under the supervision of a physician; to provide for effectiveness and
5	applicability of the exclusion; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:302(BB) and 321.1(F)(67) are hereby enacted to read as follows:
8	§302. Imposition of tax
9	* * *
10	BB. Notwithstanding any other provision of this Section to the contrary,
11	in addition to those exemptions and exclusions provided for in Subsection AA
12	of this Section, beginning July 1, 2017, the exemption for sales and purchases
13	of medical devices used by patients under the supervision of a physician, as
14	provided in R.S. 47:305(D)(1)(s) shall be applicable to the tax levied pursuant
15	to the provisions of this Section.
16	* * *
17	§321.1. Imposition of Tax

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions. 1

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2	F. Notwithstanding any other provision of law to the contrary, including but
3	not limited to any contrary provision of this Chapter, there shall be no exemptions
4	or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions
5	of this Section, except for the sales or purchases of the following items:
6	* * *
7	(67) Beginning July 1, 2017, in addition to those exclusions and
8	exemptions provided for in Paragraphs (1) through (66) of this Subsection, the
9	exemption for sales and purchases of medical devices used by patients under the
10	supervision of a physician, as provided in R.S. 47:305(D)(1)(s) shall be
11	applicable to the tax levied pursuant to the provisions of this Section.
12	* * *
13	Section 2. This Act shall become effective upon signature by the governor or, if not
14	signed by the governor, upon expiration of the time for bills to become law without signature
15	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
16	vetoed by the governor and subsequently approved by the legislature, this Act shall become
17	effective on the day following such approval.

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

	DIGEST	
SB 180 Original	2017 Regular Session	Morrell

<u>Present law</u> partially suspends the state sales and use tax exemption for sales and purchases of medical devices used by patients under the supervision of a physician subjecting these purchases to state sales and use tax at the rate of three percent until July 1, 2018.

<u>Proposed law</u> exempts sales and purchases of medical devices used by patients under the supervision of a physician from all state sales and use tax beginning July 1, 2017.

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

(Adds R.S. 47:302(BB) and 321.1(F)(67))