## SENATE SUMMARY OF HOUSE AMENDMENTS

SB 180 2017 Regular Session Morrell

## KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

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

## SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Technical amendments only

SB 180 Re-Reengrossed

## DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

<u>Present law</u> partially suspends the state sales and use tax exemption for sales and purchases

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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.

(Amends R.S. 47:302(AA)(intro para); adds R.S. 47:302(AA)(29) and 321.1(F)(67)

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Morrell