

## RÉSUMÉ DIGEST

**ACT 395 (SB 241)**

**2017 Regular Session**

**Johns**

Prior law partially suspended the state sales and use tax exemption for sales and purchases of orthotic devices, prosthetic devices, prostheses, restorative materials, and other dental devices subjecting these purchases to state sales and use tax at the rate of three percent until July 1, 2018.

New law exempts sales and purchases of orthotic devices, prosthetic devices, prostheses, restorative materials, and other dental devices from all state sales and use tax beginning Oct. 1, 2017.

Effective July 1, 2018.

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