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

DIGEST

SB 125 Original 2021 Regular Session Morris

Present law provides for a mandatory exemption for prescription drugs from state sales and use tax, a mandatory exemption from state and local sales and use tax for certain chemotherapy prescription drugs, and authorizes an optional exemption for other prescription drugs from local sales and use tax if a local taxing authority adopts the exemption by ordinance or resolution.

Proposed law creates a mandatory local sales and use tax exemption for infused prescription drugs that are administered by a medical professional in a physician's office where patients are not regularly kept as bed patients for 24 hours or more.

Proposed law provides that the exemption applies only to drugs prescribed for the diseases and conditions listed.

Effective July 1, 2021.

(Adds R.S. 47:305.75 and 337.9(C)(27))