

HOUSE SUMMARY OF SENATE AMENDMENTS**HB 629****2023 Regular Session****Beaulieu**

TAX/SALES-USE, LOCAL-EXEM: Exempts from local sales and use taxes certain prescription drugs administered by topical system in medical clinics

Synopsis of Senate Amendments

1. Adds dry age-related macular degeneration to the exclusive list of conditions provided in present law for which prescription drugs administered in medical clinics can qualify for a local sales tax exemption established in present law.

Digest of Bill as Finally Passed by Senate

Present law establishes an exemption from local sales and use taxes for the procurement and administration of prescription drugs administered by infusion or injection in medical clinics. Stipulates that the exemption shall apply only to drugs prescribed for the treatment of one or more diseases and conditions specified in present law.

Proposed law retains the exemption established in present law and expands it to drugs administered by topical system in medical clinics.

Proposed law retains the list of diseases and conditions specified in present law for which drugs shall be prescribed in order to qualify for the exemption and adds the following conditions to the list:

- (1) Neuropathic pain.
- (2) Dry age-related macular degeneration.

Effective July 1, 2023.

(Amends R.S. 47:305.76(A) and (B)(39) and 337.9(D)(33); Adds R.S. 47:305.76(B)(47))