



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **SB 83** SLS 25RS 237

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 23, 2025	4:15 PM	<b>Author:</b> BOUDREAUX
<b>Dept./Agy.:</b> Revenue		
<b>Subject:</b> SALES/USE-EXEMPT MILES PERRET CANCER SERVICES		<b>Analyst:</b> Mimi Blanchard

TAX EXEMPTIONS

OR DECREASE GF RV See Note

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Provides for a state and local sales and use tax exemption for Miles Perret Cancer Services. (7/1/25)

Proposed law provides for state and local sales tax exemptions for the sale or purchase of tangible personal property, including medical supplies, supportive care supplies, nutritional supplements, personal care items, mobility aids, and hygiene supplies by Miles Perret Cancer Services.

Effective July 1, 2025.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Annual Total	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	<b>DECREASE</b>	<b>DECREASE</b>	<b>DECREASE</b>	<b>DECREASE</b>	<b>DECREASE</b>	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<b>DECREASE</b>	<b>DECREASE</b>	<b>DECREASE</b>	<b>DECREASE</b>	<b>DECREASE</b>	
Annual Total						

EXPENDITURE EXPLANATION

LDR reports estimated implementation costs of approximately \$52,750 for system programming, testing, and development associated with administering the exemption, which will be absorbed within the agency’s existing budget. Local taxing authorities may also incur minor administrative costs to update collection systems and confirm exempt status for eligible entities.

REVENUE EXPLANATION

Miles Perret Cancer Services reports state sales tax paid in 2024 was under \$10,000 in state sales tax paid in 2024 and, should spending by the entity stay relatively stable throughout the fiscal note horizon, this would be the expected annual reduction in state general fund due to the bill. Though no data was provided on local tax payments, the LFO believes the reduction in local sales tax revenue to be roughly the same (-\$10,000) with the actual amount varying depending on the sales tax policy in the jurisdictions where purchases occur.

Senate

Dual Referral Rules

House

☐ 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}



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