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

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## DIGEST

Present law (R.S. 47:337.10(K)(1)) only exempts the following from the sales and use tax of any political subdivision in any parish with a population between 230,000 and 300,000 according to the most recent decennial census:

- (1) Vaso-endothelial growth factor, known as VEGF inhibitors, including but not limited to Visudyne and Macugen.
- (2) Complex biologics such as monoclonal antibodies, including but not limited to Infliximab.

Proposed law repeals present law and grants a statewide exemption from the state sales and use tax and the state and use tax of any political subdivision in this state:

- (1) Vaso-endothelial growth factor, known as VEGF inhibitors, including but not limited to Visudyne and Macugen.
- (2) Complex biologics such as monoclonal antibodies, including but not limited to Infliximab.

Effective July 1, 2011.

(Adds R.S. 47:305.66 and 337.9(D)(30); repeals R.S. 47:337.10(K)(1))