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

DIGEST

<u>Proposed law</u> exempts from the sales and use tax of any political subdivision in the state the following items:

- (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.

<u>Proposed law</u> does not apply to sales and use taxes levied by a parish governing authority, school board, or sheriff of any parish until after July 1, 2014.

Effective July 1, 2013.

(Enacts R.S. 47:337.10(P))