

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 125

2021 Regular Session

Morris

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/LOCAL. Exempts certain infused prescription drugs from local sales tax. (7/1/21)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Adds sickle cell disease, spinal muscular atrophy, Sjogren's syndrome, Huntington's disease, rett syndrome, and ankylosing spondylitis to the list of diseases and conditions that qualify for the sales and use tax exemption.
2. Specifies that the exemption is not optional at the local level.
3. Makes technical changes.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 125 Engrossed

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Present constitution provides for a mandatory exemption for prescription drugs from state sales and use tax.

Present law provides 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 certain 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 certain specified diseases and conditions.

Effective July 1, 2021.

(Amends R.S. 47:337.10(A)(1); Adds R.S. 47:305.75 and 337.9(C)(27))

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