

Regular Session, 2012

HOUSE BILL NO. 714

BY REPRESENTATIVE LAMBERT

TAX/TAX REBATES: Authorizes a rebate for purchases of automated external defibrillator devices by certain dentists

1 AN ACT

2 To enact Chapter 3 of Subtitle VII of Title 47 of the Louisiana Revised Statutes of 1950, to  
3 be comprised of R.S. 47:6301, relative to rebates; to authorize a rebate for certain  
4 purchases by dentists; to provide for definitions, requirements, and limitations; to  
5 provide for the amount, and issuance of rebates; to provide for an effective date; and  
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Chapter 3 of Subtitle VII of Title 47 of the Louisiana Revised Statutes of  
9 1950, comprised of R.S. 47:6301, is hereby enacted to read as follows:

10 §6301. Rebates; purchases of automated external defibrillators or AEDs by dentists

11 A. There shall be allowed a rebate for purchases of automated external  
12 defibrillators or AEDs in compliance with requirements set forth by the Louisiana  
13 State Board of Dentistry by dentists licensed in Louisiana or dental corporations  
14 which employ dentists licensed to practice in Louisiana. In order to qualify for the  
15 rebate, the purchase shall be made by a taxpayer who files a Louisiana income tax  
16 return. The amount of the rebate shall be equal to the cost of purchasing the  
17 automated external defibrillator or AED.

18 B. For purposes of this Section, the term "automated external defibrillator"  
19 and "AED" shall mean a medical device heart monitor and defibrillator that has  
20 received approval of its pre-market notification filed pursuant to 21 U.S.C. 360(k)

1 from the United States Food and Drug Administration; is capable of recognizing the  
2 presence or absence of ventricular fibrillation or rapid ventricular tachycardia and  
3 is capable of determining whether defibrillation should be performed; upon  
4 determining that defibrillation should be performed, automatically charges and  
5 requests delivery of an electrical impulse to an individual's heart; and is capable of  
6 delivering the electrical impulse to an individual's heart.

7 C. The Department of Revenue shall provide a standardized form for a  
8 taxpayer to indicate the value of the automated external defibrillator purchased by  
9 the dentist or dental corporation. The Department of Revenue shall require a  
10 taxpayer to provide a copy of this receipt when claiming the rebate authorized by this  
11 Section.

12 D. Notwithstanding any provision of law to the contrary, the secretary of the  
13 Department of Revenue shall make the rebate authorized pursuant to the provisions  
14 of this Section from the current collections of the taxes imposed by Title 47 of the  
15 Louisiana Revised Statutes of 1950, as amended.

16 Section 2. This Act shall become effective upon signature by the governor or, if not  
17 signed by the governor, upon expiration of the time for bills to become law without signature  
18 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
19 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
20 effective on the day following such approval.

---

#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

Lambert

HB No. 714

**Abstract:** Authorizes a rebate for purchases of automated external defibrillators or AEDs by dentists or dental corporations.

Proposed law authorizes a rebate for purchases of automated external defibrillators or AEDs in compliance with requirements set forth by the La. State Board of Dentistry by dentists licensed in La. or dental corporations which employ dentists licensed to practice in La. In order to qualify for the rebate, the purchase shall be made by a taxpayer who files a La. income tax return. The amount of the rebate shall be equal to the actual cost of purchasing the AED.

Proposed law defines an "AED" as a medical device heart monitor and defibrillator that has received approval of its pre-market notification filed pursuant to federal law from the U.S. Food and Drug Administration; is capable of recognizing the presence or absence of ventricular fibrillation or rapid ventricular tachycardia and is capable of determining whether defibrillation should be performed; upon determining that defibrillation should be performed, automatically charges and requests delivery of an electrical impulse to an individual's heart; and is capable of delivering the electrical impulse to an individual's heart.

Proposed law requires DOR to approve a standardized form for a taxpayer to indicate the value of the AED. Requires a taxpayer to provide a copy of this receipt when claiming the rebate authorized by proposed law.

Proposed law requires DOR to pay rebates from the current collections of the taxes imposed by present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:6301)