

SENATE BILL NO. 272

BY SENATOR ERDEY

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AN ACT

To amend and reenact R.S. 47:305(D)(1)(k) and (4)(a) and to enact R.S. 47:337.9(C)(14.1), relative to exemptions against the sales and use tax of political subdivisions; to exempt certain prosthetic devices; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305(D)(1)(k) and (4)(a) are hereby amended and reenacted and R.S. 47:337.9(C)(14.1) is hereby enacted to read as follows:

§305. Exclusions and exemptions from the tax

* * *

D.(1) The sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the taxing jurisdiction of the following tangible personal property is hereby specifically exempted from the tax imposed by taxing authorities, except as otherwise provided in this Paragraph:

* * *

(k)(i) Solely for purposes of the state sales and use tax, orthotic, including prescription eyeglasses and contact lenses, and prosthetic devices and wheelchairs and wheelchair lifts prescribed by physicians, optometrists or licensed chiropractors for personal consumption or use.

(ii) Solely for purposes of the sales and use tax of political subdivisions, the sale to, or the purchase by, an individual or by a medical service provider such as a physician, clinic, surgical center, or other healthcare facility of a prosthetic device which is sold or purchased with the intention of being personally used or consumed by individuals pursuant to a prescription by a physician when the individual is covered by the state of Louisiana Medicaid insurance program or a Medicaid insurance program administered by a third party on behalf of the state of Louisiana.

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(4)(a) The exemption for food, drugs, orthotic ~~and prosthetic~~ devices, **prosthetic devices except for those provided for in Item (1)(k)(ii) of this Subsection,** and wheelchairs and wheelchair lifts prescribed by physicians or licensed chiropractors for personal consumption or use; for patient aids prescribed by a physician or licensed chiropractor for home use; and ostomy, ileostomy or colostomy devices, or other appliances including catheters or related items required as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste applies only to sales taxes imposed by the state of Louisiana and does not apply to such taxes authorized and imposed by any school board, municipality, or other local taxing authority notwithstanding any other provisions of law to the contrary, and specifically, but not exclusively, R.S. 47:337.8.

* * *

§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other exemptions applicable

* * *

C. * * *

(14.1) R.S. 47:305(D)(1)(k), "key words": prosthetic devices

* * *

Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2015, or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____