

2024 Regular Session

HOUSE BILL NO. 403

BY REPRESENTATIVE ECHOLS

TAX/SALES-USE, LOCAL-EXEM: Adds drugs prescribed for certain ocular conditions to the listing of prescription drugs exempt from local sales and use taxes

1 AN ACT

2 To enact R.S. 47:305.76(B)(48) and (49), relative to exemptions from local sales and use

3 taxes; to provide relative to the local sales and use tax exemption for the

4 procurement and administration in medical clinics of certain prescription drugs

5 administered by infusion, injection, or topical system; to provide for diseases and

6 conditions for which such drugs must be prescribed in order to qualify for the local

7 sales and use tax exemption; to provide for an effective date; and to provide for

8 related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:305.76(B)(48) and (49) are hereby enacted to read as follows:

11 §305.76. Exemption; ~~infused, or injected, or topical~~ prescription drugs for treating

12 certain diseases and conditions

13 * * *

14 B. The exemption provided for in Subsection A of this Section shall apply

15 only to prescription drugs that are prescribed for the treatment of the following

16 diseases and conditions.

17 * * *

18 (48) Cataracts.

19 (49) Ocular inflammation and pain following ophthalmic surgery.

1 Section 2. This Act shall become effective on July 1, 2024; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2024, or on the day following such approval by the legislature, whichever is later.

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)]

HB 403 Original

2024 Regular Session

Echols

Abstract: Exempts from local sales and use tax the procurement and administration in medical clinics of certain prescription drugs administered by infusion, injection, or topical system for cataracts or for ocular inflammation and pain following ophthalmic surgery.

Present law establishes an exemption from local sales and use taxes for the procurement and administration of prescription drugs administered by infusion, topical system, or injection in medical clinics. Stipulates that the exemption shall apply only to drugs prescribed for the treatment of one or more enumerated diseases and conditions identified in present law.

Proposed law adds the following to the list of diseases and conditions for which drugs shall be prescribed in order to qualify for the local sales and use tax exemption:

- (1) Cataracts.
- (2) Ocular inflammation and pain following ophthalmic surgery.

Effective July 1, 2024.

(Adds R.S. 47:305.76(B)(48) and (49))