



**Revenue Information Bulletin
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Sales Tax**

2002 Act Expands State and Local Sales Tax Exemption for Dental Devices

Act No. 72 of the 2002 Regular Session of the Louisiana Legislature, effective June 25, 2002, amended Louisiana Revised Statute 47:305(D)(1)(t) of the sales tax law to expand the state and local sales and use tax exemptions provided in that statute for personally used dental devices and materials. The exemption statute was expanded to apply to “any and all dental devices used exclusively by the patient or administered exclusively to the patient by a dentist or dental hygienist in connection with dental or health care treatment”. Act No. 22 of the 2002 Regular Session of the Legislature, that suspended many state sales tax exemptions, excludes La. R.S. 47:305(D)(1)(t) from suspension. Accordingly, the exemptions provided by this statute are fully in effect. The amended statute now reads as follows:

D. (1) The sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following tangible personal property is hereby specifically exempted from the tax imposed by this Chapter:

* * *

(t) Orthotic devices, prosthetic devices, prostheses and restorative materials utilized by or prescribed by dentists in connection with health care treatment or for personal consumption or use and any and all dental devices used exclusively by the patient or administered exclusively to the patient by a dentist or dental hygienist in connection with dental or health care treatment. Notwithstanding any other provision of law to the contrary, the exemptions from the state sales and use tax provided in this subparagraph shall be applicable to any sales and use tax levied by any local governmental subdivision or school board.

The expanded exemption applies to property that is classifiable as “dental devices” and that is “used exclusively by the patient” or “administered exclusively to the patient by a dentist or dental hygienist” in connection with dental or health care treatment. The expanded exemption will apply to pastes, floss, fluoride solutions, and any other items that are administered to the patient by a dentist or dental hygienist and that become a patient’s property during a dental treatment or that are used up during treatment and disposed of after a single patient’s use. The exemption for orthotic devices, prosthetic devices, prostheses and restorative materials utilized by or prescribed by dentists in connection with health care treatment or for personal consumption, that was added to the sales tax law by Act No. 1065 of 1991, is continued unchanged in the amended statute.

The expanded exemption will not apply to non-prescribed dental-related property such as toothpaste, dental floss, and mouthwash, that patient’s acquire and use other than in connection with professional dental treatment. Because x-ray film is not used directly in treatment, and is used by dental professionals and not “exclusively” by patients, x-ray film does not meet the standards for sales/use tax exemption under La. R.S. 47:305(D)(1)(t). Neither does this exemption statute apply to dentists’ purchases of durable equipment for use in treating more than one patient.

Questions concerning these matters can be directed to the Taxpayer Services Division at 225/219-7356.

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