

Medical devices, etc.

The commission has adopted recommendations concerning disposition of all but one of the following exclusions and exemptions. Some of these may have potential as components of reconciliation.

Estimated annual value of exemptions at 5% tax rate based on raw data collected by LA Dept of Revenue from 7/1/16 through 9/30/16

<u>TEB No.</u>		<u>Estimated value</u>	<u>Applicability</u>	<u>Commission recommendation</u>
192	Prescription Drugs	\$466,326,304	Local option	Pending
192.5	Medical devices used by patient	\$19,897,746	State only	Retain
192.2	Sales of orthotic devices	\$1,849,832	Local option	Retain
192.4	Sales of patient aids for home use	\$898,136	State only	Retain
192.3	Sales of ostomy, colostomy, ileostomy devices	<u>\$13,304</u>	State only	Retain
	Total	\$488,985,322		

Potential for reconciliation

192.5	Medical devices used by patient	\$19,897,746	State only	Retain
192.2	Sales of orthotic devices	\$1,849,832	Local option	Retain
192.4	Sales of patient aids for home use	\$898,136	State only	Retain
192.3	Sales of ostomy, colostomy, ileostomy devices	<u>\$13,304</u>	State only	Retain
	Total	\$22,659,018		

Note: Plaquemines Parish is authorized by law to adopt ANY state exemption or exclusion