



Bethany Boyd

Bill Analysis
Legislative Service Commission

S.B. 303
123rd General Assembly
(As Introduced)

Sen. Drake

BILL SUMMARY

- Exempts from the sales and use tax sales of drugs to be administered or personally furnished by a licensed health professional.

CONTENT AND OPERATION

The exemption

(sec. 5739.02(B)(18))

Continuing law exempts from the sales and use tax sales of drugs dispensed by a licensed pharmacist upon the order of a "licensed health professional authorized to prescribe drugs" to a human being. The bill adds to this exemption sales of drugs to be administered or personally furnished by a licensed health professional authorized to prescribe drugs to a human being. The licensed health professionals referred to are licensed dentists; advanced practice nurses who are approved to prescribe drugs in accordance with their individual protocols; optometrists who hold therapeutic pharmaceutical agents certificates allowing them to prescribe certain drugs; and physicians authorized to practice medicine and surgery, osteopathic medicine and surgery, or podiatry (sec. 4729.01(I)).

Under current law, epoetin alfa purchased for use in treating persons with end-stage renal disease is exempt from the sales and use tax. The bill eliminates this specific exemption; presumably, it will fall within the bill's new exemption.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	05-16-00	p. 1711

S0303-I.123/nlr