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Bill Explanation

ASSEMBLY BILL 351
Assembly Committee on Taxation
Hearing: April 3, 2003

A.B. 351 – Provides for the submittal of a question to the voters at the 2004 general election to exempt from the Sales and Use Tax Act medicines and medical devices that are ordered by a licensed health care provider for persons 62 years of age or older and sold without a prescription. **Section 3** provides the specifics of the exemption, including definitions for “medicines” and “medical devices.” That section also makes the exemption effective January 1, 2005, should voters approve the ballot question. **Section 9** provides a parallel exemption for medicines and medical devices from the Local School Support Tax, which, pursuant to **Section 10**, also takes effect on January 1, 2005, but only if voters approve the exemption from the Sales and Use Tax Act.

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ASSEMBLY COMMITTEE ON TAXATION
DATE: 04/03/03 ROOM: 3412 EXHIBIT G
SUBMITTED BY: Ted Zuend