



LOUISIANA UNIFORM LOCAL SALES TAX BOARD

Policy Advice No. 26-001

October 12, 2026

Taxability of Hearing Aids

– Response to Multiple Inquiries Received from Local Tax Collectors

Re: Response to Multiple Inquiries Received from Local Tax Collectors on the Taxability of Hearing Aids

Dear Collectors,

You have requested policy advice from the Louisiana Uniform Local Sales Tax Board (“LULSTB”) regarding the taxability of hearing aids, considering the Louisiana Legislature has included an explicit exemption for eyeglasses and contact lenses under La. R.S. 47:305.2(B)(2). The purpose of this correspondence is to respond to your request in the form of a Board Tax Advisory pursuant to La. R.S. 47:337.102(C)(1) and (5) and LULSTB Policy and Procedure Memoranda 50.1 and 50.3.

A Board Tax Advisory is issued under the authority of R.S. 47:337.102(C)(1) and (5) to provide guidance to the public and local sales and use tax collectors on matters concerning the imposition, collection, and administration of local sales and use taxes authorized under the constitution and laws of this state. It applies the principles of law to a specific set of facts and expresses the Louisiana Uniform Local Sales Tax Board's position on the issues. A Board Tax Advisory does not have the force and effect of law, is not binding on the public or local collectors, and is not subject to appeal to the Louisiana Board of Tax Appeals.

Please note that this Board Tax Advisory only discusses the application and operation of the law as to local sales tax. Any inquiries regarding the application and operation of state sales tax law should be directed to the Louisiana Department of Revenue.

Factual Background

You have asked for policy advice regarding the taxability of hearing aids. Specifically, the Executive Director of the LULSTB was asked to issue guidance regarding the taxability of hearing aids, considering the Louisiana Legislature's declaration that prescription eyeglasses and contact lenses are exempt orthotic devices under La. R.S. 47:305.2(B)(2).

Brief Answer

The LULSTB has narrowly construed the exempted orthotic devices to include prescription eyeglasses and contact lenses because they were specifically named in the statute; however, hearing aids were not. Because hearing aids still fall outside the stated definition of an orthotic or a prosthetic device, they are not exempt.

Analysis and Discussion

In the 3rd Extraordinary Session of 2024, the law included prescription eyeglasses and contact lenses as orthotic devices under La. R.S. 47:305.2(B)(2). Historically, and specifically, in the March 2026 edition of the Louisiana Administrative Code (LAC), in 61:I.4401.E.1, orthotic devices are defined, and prescription eyeglasses and hearing aids are not covered by the exemption that fell under R.S. 47:305(D). Below is the language in pertinent part:

*“R.S. 47:305(D) provides, in part, an exemption from state sales or use tax upon the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in this state for orthotic and prosthetic devices and patient aids prescribed by physicians or licensed chiropractors for personal consumption or use. Orthotic, by definition, means a branch of mechanical and medical science that deals with the support and bracing of weak or ineffective joints or muscles, and such things as orthopedic shoes, braces, crutches, wheelchairs, surgical supports, and traction equipment are exempt from taxation, while **such items as prescription eyeglasses and hearing aids are not covered by the exemption.**” (emphasis added)*

However, the statutory language in R.S. 47:305.2(B)(2), explicitly states that “Orthotic devices, including prescription eyeglasses and contact lenses, and prosthetic devices and wheelchairs and wheelchair lifts prescribed by any person with prescriptive authority in this state for personal consumption or use.” So, in amending the previous exemption from R.S. 47:305(D) to 47:305.2(B)(2), the Legislature specifically chose to expand the exemption to include prescription eyeglasses while still not including hearing aids.

The same section of the LAC defines Prosthesis, and still excludes eyeglasses, corrective lenses, and similar items (such as hearing aids) as not being covered by the exemption.

“Prosthesis, by definition, means the replacement of a missing part of the body, as a limb or eye, by an artificial substitute, and such things as artificial eyes, legs, or arms are exempt from taxation. Toupees, eyeglasses, corrective lenses, and similar items are not covered by the exemption.”

Accordingly, hearing aids do not fall under the definition of prosthetic device. Further, the only reference to Revised Statute 47:305.2 in the LAC is related to sales tax exemptions for insulin, and the statute is not listed in the LAC for prosthetic or orthotic devices.

In light of the inconsistencies between the statute and the regulations, the LULSTB has narrowly construed the exempted orthotic devices to include prescription eyeglasses and contact lenses only because they were named in the statute, but not hearing aids, because hearing aids still fall outside the stated definition of an orthotic device or a prosthetic device. Tax exemptions, being an exceptional privilege, must be expressly and clearly conferred in plain terms, and accordingly are strictly construed against the taxpayer claiming the benefit of an exemption. *Willis-Knighton Med. Ctr. V. Caddo Shreveport Sales & Use Tax Comm’n*, 2004-0473 (La. 4/1/05), 903 So.2d 1071, 1094, adhered to on reh’g (June 22, 2005); *Showboat Star P’ship v.*

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Slaughter, 2000-1227 (La. 4/3/01), 789 So.2d 554, 560. The applicability of an exemption must be unequivocally and affirmatively established by the taxpayer. *Id.*

Please feel free to contact the LULSTB Executive Director, Clarence Lymon, if you would like to discuss this topic further. It is LULSTB's hope that this guidance provides taxpayers, local sales and use collectors, and the public with the information needed on this issue.

Sincerely,

Louisiana Uniform Local Sales Tax Board