

Regular Session, 2011

HOUSE BILL NO. 606

BY REPRESENTATIVE ROBIDEAUX

TAX/SALES & USE: Adds facilities supporting medical physicists residency programs to facilities eligible for the sales and use tax exemption for certain qualifying radiation therapy treatment centers

1 AN ACT

2 To enact R.S. 47:305.64(A)(2)(b)(iii), relative to sales and use taxes; to authorize certain
3 qualifying radiation therapy treatment centers to qualify for the sales and use tax
4 exemption; to provide relative to certain definitions; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.64(A)(2)(b)(iii) is hereby enacted to read as follows:

8 §305.64. Exemption; qualifying radiation therapy treatment centers

9 A.

10 * * *

11 (2)

12 * * *

13 (b)

14 * * *

15 (iii) A radiation therapy facility which, no later than August 1, 2011,
16 employs six or more medical physicists to provide radiation therapy treatment
17 services and has a signed memorandum of understanding or other valid signed
18 contractual arrangement with a medical physics residency program based in the state

1 of Louisiana to provide facilities, equipment, training personnel, and salaries
 2 necessary for a medical physics resident enrolled in the residency program.

3 * * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Robideaux HB No. 606

Abstract: Adds, for purposes of the sales and use tax exemption, certain facilities that provide facilities and training to medical physicists in a residency program.

Present law authorizes the levy of a state tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property.

Present law provides for a state sales and use tax exemption for the purchase, lease, or repair of capital equipment and the purchase, lease, or repair of software used to operate capital equipment by qualifying radiation therapy treatment centers. Further authorizes political subdivisions to elect to grant this exemption.

Present law provides that a "qualifying radiation therapy center" shall mean a radiation therapy center which is also a nonprofit organization which maintains a joint accreditation with a state university for a graduate medical physics program and which provides facilities and personnel for use for a joint accredited graduate medical physics program for research, teaching, and clinical training for graduate students. Further provides that a "qualifying radiation therapy center" shall mean the Biomedical Research Foundation in Shreveport, La.

Proposed law retains present law and adds as a "qualifying radiation therapy center", a radiation therapy facility which, no later than Aug. 1, 2011, employs six or more medical physicists to provide radiation therapy treatment services and has a signed memorandum of understanding or other valid signed contractual arrangement with a medical physics residency program based in La. to provide facilities, equipment, training personnel, and salaries necessary for a medical physics resident enrolled in the residency program.

(Adds R.S. 47:305.64(A)(2)(b)(iii))