HLS 17RS-1099 ORIGINAL

2017 Regular Session

HOUSE BILL NO. 411

1

BY REPRESENTATIVE JAMES

TAX/SALES-USE, ST-EXEMPT: Provides for effectiveness and applicability of the state sales and use tax exemption for purchases and leases by qualifying radiation therapy treatment centers

AN ACT

2	To enact R.S. 47:302(AA)(29) and 321.1(F)(66)(u), relative to state sales and use tax; to
3	provide with respect to the exemption for purchases and leases by qualifying
4	radiation therapy treatment centers; to provide for effectiveness and applicability of
5	the exclusion; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:302(AA)(29) and 321.1(F)(66)(u) are hereby enacted to read as
8	follows:
9	§302. Imposition of tax
10	* * *
11	AA. Notwithstanding any other provision of this Section to the contrary,
12	beginning July 1, 2016, the following specific exclusions and exemptions shall be
13	applicable to the tax levied pursuant to the provisions of this Section:
14	* * *
15	(29) Beginning June 1, 2017, purchases and leases by qualifying radiation
16	therapy treatment centers, as provided in R.S. 47:305.64.
17	* * *
18	§321.1. Imposition of Tax
19	* * *

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1	F. Notwithstanding any other provision of law to the contrary, including but
2	not limited to any contrary provision of this Chapter, there shall be no exemptions
3	or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions
4	of this Section, except for the sales or purchases of the following items:
5	* * *
6	(66) Beginning July 1, 2016, in addition to those exclusions and exemptions
7	provided for in Paragraphs (1) through (65) of this Subsection, the following
8	exclusions and exemptions shall be allowable for purposes of the tax levied pursuant
9	to the provisions of this Section:
10	* * *
11	(u) Beginning June 1, 2017, purchases and leases by qualifying radiation
12	therapy treatment centers, as provided in R.S. 47:305.64.
13	Section 2. This Act shall become effective upon signature by the governor or, if not
14	signed by the governor, upon expiration of the time for bills to become law without signature
15	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
16	vetoed by the governor and subsequently approved by the legislature, this Act shall become
17	effective on the day following such approval.

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)]

HB 411 Original

2017 Regular Session

James

Abstract: Provides for effectiveness and applicability of the state sales and use tax exemption for purchases and leases by qualifying radiation therapy treatment centers.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies:

R.S. 47:302 - 2% tax

R.S. 47:321 - 1% tax

R.S. 47:321.1 - 1% tax

R.S. 47:331 - 0.97% tax

R.S. 51:1286 - .03% tax (LA Tourism and Promotion District)

Present law provides for exemptions and exclusions to state sales and use taxes. Further, present law provides for the applicability and effectiveness of certain exclusions and

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exemptions from the taxes imposed under R.S. 47:302 and 321.1 for the time between July 1, 2016, and June 30, 2018.

<u>Present law</u> provides for an exemption from state sales and use taxes imposed under R.S. 47:302, 321, and 331, for purchases and leases by qualifying radiation therapy treatment centers. This exemption in <u>present law</u> is not in effect for the state sales and use taxes imposed under R.S. 47:302 and 321.1.

<u>Proposed law</u> changes <u>present law</u> concerning the effectiveness and applicability of the exemption for purchases and leases by qualifying radiation therapy treatment centers by providing that the exclusion is effective and applicable against all state sales and use taxes beginning June 1, 2017.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:302(AA)(29) and 321.1(F)(66)(u))