

ACT No. 424

2017 Regular Session

HOUSE BILL NO. 629

BY REPRESENTATIVES ANDERS AND BROADWATER AND SENATORS FANNIN,
THOMPSON, AND WALSWORTH

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(x)(i) and R.S. 47:302(AA)(introductory paragraph)
3 and to enact R.S. 47:302(AA)(29), 305.25(A)(6), 305.64(A)(2)(b)(iv), and
4 321.1(F)(67), relative to state sales and use tax exemptions; to provide for certain
5 exemptions to the state sales and use tax; to provide for the definition of farm
6 equipment to include polyroll tubing; to provide with respect to the exclusion for
7 residential fuel or gas; to provide with respect to the exemption for purchases and
8 leases by qualifying radiation therapy treatment centers; to provide for effectiveness;
9 and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:301(10)(x)(i) and R.S. 47:302(AA)(introductory paragraph) are
12 hereby amended and reenacted and R.S. 47:302(AA)(29), 305.25(A)(6), 305.64(A)(2)(b)(iv),
13 and 321.1(F)(67) are hereby enacted to read as follows:

14 §301. Definitions

15 As used in this Chapter the following words, terms, and phrases have the
16 meaning ascribed to them in this Section, unless the context clearly indicates a
17 different meaning:

18 * * *

19 (10)

20 * * *

21 (x) For purposes of the sales and use tax imposed by the state or any political
22 subdivision whose boundaries are coterminous with those of the state, the terms
23 "retail sale" or "sale at retail" shall not include the following:

1 (i) The sale or purchase by a ~~person~~ consumer of any fuel or gas, including
2 but not limited to, butane and propane, for residential use by the consumer.

3 * * *

4 §302. Imposition of tax

5 * * *

6 AA. Notwithstanding any other provision of this Section to the contrary,
7 except Paragraph (29) of this Subsection, beginning July 1, 2016, the following
8 specific exclusions and exemptions shall be applicable to the tax levied pursuant to
9 the provisions of this Section:

10 * * *

11 (29) Beginning July 1, 2017, purchases and leases by qualifying radiation
12 therapy treatment centers, as provided in R.S. 47:305.64.

13 * * *

14 §305.25. Exclusions and exemptions; farm equipment

15 A. The tax imposed by R.S. 47:302(A), 321(A), and 331(A) with respect to
16 the sale and use of farm equipment shall apply only to that portion of the sale price
17 in excess of fifty thousand dollars for each item of farm equipment. The purchaser
18 or his representative shall provide on any exemption certificate required for this
19 exemption a certification that the purchaser is a farmer or is purchasing for an
20 agricultural facility. The department shall hold the purchaser responsible for any
21 taxes due. For the purpose of this Section, "farm equipment" includes the following:

22 * * *

23 (6) Beginning October 1, 2017, polyroll tubing for commercial farm
24 irrigation.

25 * * *

26 §305.64. Exemption; qualifying radiation therapy treatment centers

27 A.

28 * * *

1 (2) For purposes of this Section, the following words shall have the
2 following meanings unless the context clearly indicates otherwise:

3 * * *

4 (b) "Qualifying radiation therapy center" shall mean all of the following:

5 * * *

6 (iv) The Willis-Knighton Health System in Shreveport, Louisiana.

7 * * *

8 §321.1. Imposition of Tax

9 * * *

10 F. Notwithstanding any other provision of law to the contrary, including but
11 not limited to any contrary provision of this Chapter, there shall be no exemptions
12 or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions
13 of this Section, except for the sales or purchases of the following items:

14 * * *

15 (67) Beginning July 1, 2017, purchases and leases by qualifying radiation
16 therapy treatment centers, as provided in R.S. 47:305.64.

17 * * *

18 Section 2. This Act shall become effective upon signature by the governor or, if not
19 signed by the governor, upon expiration of the time for bills to become law without signature
20 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
21 vetoed by the governor and subsequently approved by the legislature, this Act shall become
22 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____