DIGEST

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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))