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HOUSE FLOOR AMENDMENTS

2017 Regular Session

Amendments proposed by Representative James to Engrossed House Bill No. 411 by Representative James

1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 47:302(X)(introductory paragraph)" and before the comma ","
3 insert "and 305.64(A)(2)(b)(iii) and to enact R.S. 47:302(AA)(29) and (30) and
4 321.1(F)(66)(u) and (v)"

5 AMENDMENT NO. 2

6 On page 1, line 4, after "exclusions;" and before "to" insert "to provide with respect to the
7 exemption for purchases and leases by qualifying radiation therapy treatment centers; to
8 provide with respect to the exemption for sales and purchases of medical devices;"

9 AMENDMENT NO. 3

10 On page 1, line 7, after "Section 1." delete the remainder of the line and delete line 8 in its
11 entirety and insert the following:

12 "R.S. 47:305.64(A)(2)(b)(iii) is hereby amended and reenacted and R.S.
13 47:302(AA)(29) and (3) and 321.1(F)(66)(u) and (v) are hereby enacted to
14 read as follows:

15 §302. Imposition of tax

16 * * *

17 AA. Notwithstanding any other provision of this Section to the
18 contrary, beginning July 1, 2016, the following specific exclusions and
19 exemptions shall be applicable to the tax levied pursuant to the provisions of
20 this Section:

21 * * *

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

24 (30) Beginning July 1, 2017, sales and purchases of medical devices
25 used by patients under the supervision of a physician, as provided in R.S.
26 47:305(D)(1)(s).

27 * * *

28 §305.64. Exemption; qualifying radiation therapy treatment centers

29 A.

30 * * *

31

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

* * *

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

* * *

(iii) A radiation therapy facility ~~which, no later than August 1, 2011, that employs six~~ five or more medical physicists to provide radiation therapy treatment services.

* * *

§321.1. Imposition of Tax

* * *

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

* * *

(66) Beginning July 1, 2016, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (65) of this Subsection, the following exclusions and exemptions shall be allowable for purposes of the tax levied pursuant to the provisions of this Section:

* * *

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

(v) Beginning July 1, 2017, sales and purchases of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

* * *

Section 2. R.S. 47:302(X)(introductory paragraph) is hereby amended and reenacted to read as follows:"

AMENDMENT NO. 4

On page 2, delete lines 1 through 4 in their entirety and insert the following:

"Section 3. Sections 1 and 3 of this Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, Sections 1 and 3 of this Act shall become effective on the day following such approval. Section 2 of this Act shall become effective on July 1, 2018."