

Regular Session, 2010  
HOUSE BILL NO. 234

# ACT No. 1015

BY REPRESENTATIVE CARTER

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AN ACT

To enact R.S. 47:337.10(N) and to repeal R.S. 47:337.9(D)(30), relative to sales and use taxes imposed by political subdivisions; to provide relative to optional and mandatory exclusions and exemptions; to provide with respect to the optional sales and use tax exemption for the purchase, lease, or repair of certain equipment by qualifying radiation therapy treatment centers; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.10(N) is hereby enacted to read as follows:

§337.10. Optional exclusions and exemptions

\* \* \*

N. As provided for in R.S. 47:305.64, political subdivisions, including municipalities and parishes, may elect to provide for a sales and use tax exemption for the amount paid by qualifying radiation therapy treatment centers for the purchase, lease, or repair of capital equipment and the purchase, lease, or repair of software used to operate capital equipment.

Section 2. R.S. 47:337.9(D)(30) is hereby repealed in its entirety.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_