

**Revenue Information Bulletin
No. 09-030
October 22, 2009
Sales Tax**

Sales Tax Exemption for Radiographic Imaging Equipment

[Act 462 of the 2009 Regular Session of the Legislature](#) provides a new exemption from state sales tax on the purchase of radiographic imaging equipment for certain non-profit radiation therapy centers.

The measure enacts Louisiana R.S. 47:305.62. The Louisiana Law Institute has redesignated the section of the law enacted by Act 462 as La. R.S. 47:305.64.

The Act creates a state sales tax exemption, and an optional local exemption, on the amounts paid by qualified radiation therapy treatment centers for the purchase, lease, or repair of capital equipment and the purchase, lease, or repair of software used to operate the capital equipment.

The Act defines “Capital equipment” as “tangible personal property eligible for depreciation for federal income tax purposes that is used in the diagnosis or treatment of cancer patients. Capital equipment shall include, but shall not be limited to, linear accelerators, PET/CT scanners, imaging devices, and software necessary to operate capital equipment. In the case of the Biomedical Research Foundation in Shreveport, ‘capital equipment’ shall mean a PET/CT scanner and related equipment for medical diagnosis and installation of the same.”

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

- A radiation therapy center which is also a non-profit organization which maintains a joint accreditation with a state university by the Commission on Accreditation of Medical Physics educational Programs, Inc. (CAMPEP) for a graduate medical physics program and which provides facilities and personnel for use for a joint CAMPEP-accredited graduate medical physics program for research, teaching, and clinical training for graduate students.
- The Biomedical Research Foundation in Shreveport, Louisiana.

La R.S. 47:305.64(A)(1) and La. 47:337.9(D)(30) provide that political subdivisions of the state have the option of granting the exemption. An exemption certificate for qualifying facilities must be obtained from the Louisiana Department of Revenue (LDR).

Under La. R.S. 47:321(H)(3), as enacted by Act 462, this new exemption is not subject to the one-percent permanent suspension of the exemptions authorized by La. R.S. 47:321(H).

Questions concerning this legislation should be directed to the Louisiana Department of Revenue’s Special Programs Division at 225-219-7356, Option 3, or by email to sales.inquiries@la.gov.

Cynthia Bridges
Secretary