
SENATE FLOOR AMENDMENTS

2025 Regular Session

Amendments proposed by Senator Talbot to Re-Reengrossed House Bill No. 578 by Representative Emerson

1 AMENDMENT NO. 1

2 On page 7, at the end of line 22, insert the following:

3 "Services subject to the fee authorized by R.S. 45:1366 provided by a dealer to a customer
4 are exempt from state sales and use taxes imposed by this Paragraph. The sales tax
5 exemption shall be equal to the amount of the fee paid by the dealer not to exceed five
6 percent. A dealer may aggregate the levies in Chapters 2, 2-A, and 2-B of this Subtitle and
7 Chapter 10-A of Title 45 of the Louisiana Revised Statutes of 1950 on the customer invoice
8 to reflect the total rate imposed on such services. Each dealer shall certify the amount of the
9 fee authorized by R.S. 45:1366 with the secretary of the Department of Revenue on an
10 annual basis. The secretary has the authority to promulgate rules to administer this sales tax
11 exemption."

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