

SENATE COMMITTEE AMENDMENTS

2016 Second Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 51 by Representative Jim Morris

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact delete the remainder of the line and delete line 3 and insert:

3
4 "R.S. 47:301(introductory paragraph), (10)(c)(ii)(bb), and 302(X)(introductory
5 paragraph) and to enact R.S."

6 AMENDMENT NO. 2

7 On page 1, line 9, after "Section 1." delete the remainder of the line and insert "R.S.
8 47:301(introductory paragraph), (10)(c)(ii)(bb), and R.S. 47:302(X)(introductory
9 paragraph)"

10 AMENDMENT NO. 3

11 On page 1, line 10, delete "2016 First Extraordinary Session of the Legislature is" and insert
12 "are"

13 AMENDMENT NO. 4

14 On page 2, before line 1, insert:

15 "§301. Definitions.
16 As used in this Chapter the following words, terms, and phrases have the
17 meaning meanings ascribed to them in this Section, unless the context clearly
18 indicates a different meaning:

19		*	*	*
20	(10)(a)	*	*	*
21	(c)(i)	*	*	*
22	(ii)(aa)	*	*	*

23 (bb) The term phrase "sale at retail" does not include an isolated or
24 occasional sale of tangible personal property by a person not engaged in such
25 business.

26 (I) "Isolated or occasional sale" means the sale of tangible personal property
27 by an individual if the property was originally bought by the individual or a member
28 of the individual's family for the personal use of the individual or the individual's
29 family, the individual is not required to be registered as a dealer under this Chapter,
30 and the individual does not employ an auctioneer, broker, or factor to sell the
31 property.

32 (II) The phrase "isolated or occasional sale" shall not include sales of aircraft,
33 boats that are used for recreational purposes, mobile homes, or motor vehicles in this
34 state of a class or type required to be registered, licensed, titled, or documented by
35 this state or by the United States.

36 * * *

37 AMENDMENT NO. 5

38 On page 3, delete lines 20 through 22, and insert:

39 "(16) Sales or use of orthotic devices, prosthetic devices, hearing aids,
40 eyeglasses, contact lenses, pacemakers, and wheelchairs prescribed by physicians,
41 optometrists, or licensed chiropractors used exclusively by the patient for personal
42 use as provided in R.S. 47:305(D)(1)(k) and (s)."

1 AMENDMENT NO. 6

2 On page 5, delete lines 23 through 25, and insert:

3 "(h) Sales or use of orthotic devices, prosthetic devices, hearing aids,
4 eyeglasses, contact lenses, pacemakers, and wheelchairs prescribed by physicians,
5 optometrists, or licensed chiropractors used exclusively by the patient for personal
6 use as provided in R.S. 47:305(D)(1)(k) and (s)."

7 AMENDMENT NO. 7

8 On page 6, between lines 22 and 23, insert:

9 "Section 2. If any provision of this Act or its application to any person or
10 circumstance is held invalid, the invalidity shall not affect other provisions or
11 applications of this Act which can be given effect without the invalid provision or
12 application, and to this end the provisions of this Act are severable."

13 AMENDMENT NO. 8

14 On page 6, line 23, delete "Section 2." and insert "Section 3."