

**SENATE COMMITTEE AMENDMENTS**

2017 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 97 by Senator Fannin

1 AMENDMENT NO. 1

2 On page 1, line 2, change "and 305.8" to "305.8, 305.37(A), and 305.63"

3 AMENDMENT NO. 2

4 On page 1, line 7, change "and 305.8" to "305.8, 305.37(A), and 305.63"

5 AMENDMENT NO. 3

6 On page 2, delete lines 9 through 18, and insert:

7 **". These terms are limited to those persons, partnerships, or corporations**  
8 **regularly engaged in the commercial production for sale of vegetables, fruits,**  
9 **crops, livestock, poultry, and other food or agricultural products that report**  
10 **farm income and expenses on a federal Schedule F or similar federal tax form.**  
11 **The Department of Revenue, in consultation with the Department of**  
12 **Agriculture, shall develop and promulgate rules to determine who meets this**  
13 **definition no later than January 1, 2019. Notwithstanding any contrary**  
14 **provision of this Paragraph, the Department of Revenue shall honor existing**  
15 **farmer exemption certificates issued by the Department until December 31,**  
16 **2018."**

17 AMENDMENT NO. 4

18 On page 3, between lines 3 and 4, insert:

19                                   \*\*       \*       \*

20 §305.37. Exclusions and exemptions; diesel fuel, butane, propane, or other liquefied

21                                   petroleum gases used for farm purposes

22                                   A. The state taxes imposed by R.S. 47:302(A), R.S. 47:321(A), and R.S.

23 47:331(A) shall not apply to diesel fuel, butane, propane, or other liquefied

24 petroleum gases used or consumed for farm purposes **by a commercial farmer as**

25 **defined in R.S. 47:301(30)**. The secretary of the Department of Revenue shall adopt

26 and promulgate rules and regulations necessary to effectuate the exemptions granted

27 by this Section.

28                                   \*       \*       \*

29 §305.63. Exemption; commercial farm irrigation equipment

30                                   The sales and use tax imposed by the state of Louisiana and its political

31 subdivisions whose boundaries are coterminous with those of the state shall not

32 apply to the sale of polyroll tubing sold **to a commercial farmer as defined in R.S.**

33 **47:301(30)** or used for commercial farm irrigation."

34 AMENDMENT NO. 5

35 On page 3, line 4, change "July 1, 2017" to "January 1, 2018"