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HOUSE FLOOR AMENDMENTS

2017 Regular Session

Amendments proposed by Representative Danahay to Engrossed House Bill No. 609 by Representative Jay Morris

1 AMENDMENT NO. 1

2 On page 1, line 2, change "47:302(X)(introductory paragraph)" to "47:301(16)(l) and
3 302(X)(introductory paragraph) and to enact R.S. 47:301(10)(ii),"

4 AMENDMENT NO. 2

5 On page 1, line 3, after "use tax;" and before "to provide" insert "to provide with respect to
6 sale at retail; to provide for taxation of other constructions;"

7 AMENDMENT NO. 3

8 On page 1, line 6, change "47:302(X)(introductory paragraph)" to "47:301(16)(l) and
9 302(X)(introductory paragraph)"

10 AMENDMENT NO. 4

11 On page 1, at the end of line 6 insert "and R.S. 47:301(10)(ii) is hereby enacted"

12 AMENDMENT NO. 5

13 On page 1, between lines 7 and 8 insert the following:

14 "§301. Definitions

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

	*	*	*
(10)	*	*	*

21 (ii) "Notwithstanding any other provision of law to the contrary, beginning
22 October 1, 2017, for purposes of all taxes levied by the state and any other taxing
23 authority, the term "sale at retail" shall exclude business utilities, including steam,
24 water, coal, natural gas, electricity, current, power, energy, or energy sources, and
25 natural gas, liquefied petroleum gas, or other fuels, for direct use by a manufacturer
26 with a North American Industry Classification System (NAICS) Code beginning
27 with 31-33, including chlor-alkali manufacturing processes, for processing,
28 manufacturing, fabricating, or other nontaxable use in manufacturing processes,
29 including powering movable equipment or immovable equipment used to process,
30 manufacture, or fabricate tangible personal property for sale as tangible personal
31 property, other than preparation of or the storage of food for immediate
32 consumption; and lighting, cooling, and heating in the manufacturing area during
33 the actual manufacturing, processing, or fabricating of tangible personal property for
34 sale as tangible personal property, other than preparation or storage of food for
35 immediate consumption; further, the use of gas or electricity in an exempt manner
36 by an independent contractor engaged by the purchaser of the gas or electricity to

1 perform one or more of the activities described in this Subsection is considered use
2 by the purchaser of the gas or electricity.

3 * * *

4 (16)

5 * * *

6 (1) For Notwithstanding any other provision of law to the contrary, beginning
7 October 1, 2017, for purposes of all taxes levied by the state and any other taxing
8 authority and for purposes of the sales and use tax imposed by the state of Louisiana,
9 by a political subdivision whose boundaries are coterminous with those of the state,
10 or by all political subdivisions of the state and without regard to the nature of the
11 ownership of the ground, tangible personal property shall not include other
12 constructions permanently attached to the ground which shall be treated as
13 immovable property.

14 * * *"