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**HOUSE COMMITTEE AMENDMENTS**

2017 Regular Session

Amendments proposed by House Committee on Appropriations to Engrossed House Bill No. 673 by Representative Stokes

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**1** AMENDMENT NO. 1**2** On page 1, line 3, after "and (h)," and before "(23)" delete "(14)(b)(i)(aa)," and insert  
**3** "(14)(b),"**4** AMENDMENT NO. 2**5** On page 1, line 4, after "(i)," and before "and" delete "(k)," and insert "(k)(i),"**6** AMENDMENT NO. 3**7** On page 1, at the beginning of line 7, delete "and (D)(10) and (20)," and insert "and  
**8** (D)(21),"**9** AMENDMENT NO. 4**10** On page 1, line 16, after "through" and before "305.44.(B)" insert "305.43,"**11** AMENDMENT NO. 5**12** On page 1, line 18, after "(4), (6)," delete the remainder of the line and insert the following:**13** "(9), (10), (18), (19), (26) through (33), 337.10(C), (E), (G), (I)(2) and (3),"**14** AMENDMENT NO. 6**15** On page 2, line 8, after "excise" and before "and" insert a comma "₂"**16** AMENDMENT NO. 7**17** On page 2, at the beginning of line 20, delete "department of revenue" and insert  
**18** "Department of Revenue"**19** AMENDMENT NO. 8**20** On page 2, line 23, after "to all" delete the remainder of the line and delete line 24 in its  
**21** entirety and insert "sales and use taxes imposed by the state."**22** AMENDMENT NO. 9**23** On page 2, at the end of line 25, after "(h)," and before "(23)" delete "(14)(b)(i)(aa)" and  
**24** insert "(14)(b)"**25** AMENDMENT NO. 10**26** On page 2, at the beginning of line 27, delete "(k)," and insert "(k)(i),"**27** AMENDMENT NO. 11**28** On page 2, line 29, after "and (13)," and before "337.10(I)(1)," delete "(D)(10) and (20),"  
**29** and insert "(D)(21),"

1 AMENDMENT NO. 12

2 On page 6, delete lines 10 through 14 in their entirety and insert the following:

3           ~~"(b)(i) (aa) The sale of admissions to places of amusement, to athletic~~  
4 ~~entertainment other than that of schools, colleges, and universities, and recreational~~  
5 ~~events, and the furnishing, for dues, fees, or other consideration of the privilege of~~  
6 ~~access to clubs or the privilege of having access to or the use of amusement,~~  
7 ~~entertainment, athletic, or recreational facilities.~~8  
9           ~~(bb) The term "sales of services" shall not include membership fees or dues~~  
10 ~~of nonprofit, civic organizations, including by way of illustration and not of~~  
11 ~~limitation the Young Men's Christian Association, the Catholic Youth Organization,~~  
12 ~~and the Young Women's Christian Association.~~13           ~~(ii) Places of amusement shall not include "museums", which are hereby~~  
14 ~~defined as public or private nonprofit institutions which are organized on a~~  
15 ~~permanent basis for essentially educational or aesthetic purposes and which use~~  
16 ~~professional staff to do all of the following:~~17           ~~(aa) Own or use tangible objects, whether animate or inanimate.~~18           ~~(bb) Care for those objects.~~19           ~~(cc) Exhibit them to the public on a regular basis.~~20           ~~(iii) Museums include but are not limited to the following institutions:~~21           ~~(aa) Museums relating to art, history, including historic buildings, natural~~  
22 ~~history, science, and technology.~~23           ~~(bb) Aquariums and zoological parks.~~24           ~~(cc) Botanical gardens and arboretums.~~25           ~~(dd) Nature centers.~~26           ~~(ee) Planetariums.~~27           ~~(iv) For purposes of the sales and use taxes of all tax authorities in the state,~~  
28 ~~the term "places of amusement" as used herein shall not include camp and retreat~~  
29 ~~facilities owned and operated by nonprofit organizations exempt from federal income~~  
30 ~~tax under Section 501(a) of the Internal Revenue Code as an organization described~~  
31 ~~in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue~~  
32 ~~derived from the organization's property is devoted wholly to the nonprofit~~  
33 ~~organization's purposes."~~34 AMENDMENT NO. 1335 On page 6, line 20, after "range" and before "and agricultural" insert a comma "₂"36 AMENDMENT NO. 14

37 On page 6, line 25, after "user" delete the semi-colon ";" and insert a comma "₂"

38 AMENDMENT NO. 1539 On page 7, line 2, after "contain" and before "software" delete "pre-written" and insert  
40 "prewritten"

1 AMENDMENT NO. 16

2 On page 7, line 11, after "(d)" and before "software" delete "Pre-written" and insert  
3 "Prewritten"

4 AMENDMENT NO. 17

5 On page 7, line 13, after "customer." and before "software" delete "Pre-written" and insert  
6 "Prewritten"

7 AMENDMENT NO. 18

8 On page 8, at the end of line 5, delete the semi-colon ";" and insert a period "."

9 AMENDMENT NO. 19

10 On page 8, line 25, after "all" delete the remainder of the line and insert "sales and use taxes  
11 imposed by the state."

12 AMENDMENT NO. 20

13 On page 9, line 16, after "all" delete the remainder of the line and insert "sales and use taxes  
14 imposed by the state."

15 AMENDMENT NO. 21

16 On page 10, line 16, after "(ii) All" and before "dealers" delete "for profit" and insert "for-  
17 profit"

18 AMENDMENT NO. 22

19 On page 12, line 7, after "all" delete "state" and delete line 8 in its entirety and insert "sales  
20 and use taxes imposed by the state."

21 AMENDMENT NO. 23

22 On page 13, line 8, after "all" delete the remainder of the line and insert "sales and use taxes  
23 imposed by the state."

24 AMENDMENT NO. 24

25 On page 13, line 24, after "all" delete the remainder of the line and insert "sales and use taxes  
26 imposed by the state."

27 AMENDMENT NO. 25

28 On page 16, at the beginning of line 6, delete "for"

29 AMENDMENT NO. 26

30 On page 16, line 21, after "including" and before "such" delete "for"

31 AMENDMENT NO. 27

32 On page 17, line 7, after "School" and before "Math" delete "of" and insert "for"

33 AMENDMENT NO. 28

1 On page 18, line 25, delete "conferences, leagues, and associations in which they participate"  
2 and insert "conference, league, or association in which it participates"

3 AMENDMENT NO. 29

4 On page 18, at the end of line 28, delete "conferences," and delete line 29 in its entirety and  
5 insert "conference, league, or association in which it participates"

6 AMENDMENT NO. 30

7 On page 19, line 15, after "Exemption;" and before "at" delete "Sales" and insert "sales"

8 AMENDMENT NO. 31

9 On page 20, delete line 3 in its entirety and insert the following:

10 "political subdivision, or any commission of such political subdivision, if the domed"

11 AMENDMENT NO. 32

12 On page 20, line 9, after "provisions of" and before "that" delete "R.S. 47:305.93," and insert  
13 "R.S. 47:305.73,"

14 AMENDMENT NO. 33

15 On page 20, at the beginning of line 24, after "(3)" and before "provisions" delete "As an  
16 alternative to the" and insert "Notwithstanding any contrary"

17 AMENDMENT NO. 34

18 On page 21, line 10, after "Parking" and before "to" delete "pursuant" and insert "for"

19 AMENDMENT NO. 35

20 On page 22, line 14, delete "conferences, leagues, and associations in which they participate"  
21 and insert "conference, league, or association in which it participates"

22 AMENDMENT NO. 36

23 On page 22, at the end of line 17, delete "conferences," and delete line 18 in its entirety and  
24 insert " conference, league, or association in which it participates."

25 AMENDMENT NO. 37

26 On page 23, at the end of line 5, delete the period " ." and insert a colon " : "

27 AMENDMENT NO. 38

28 On page 23, line 25, after "court order" delete the remainder of the line and insert "in  
29 Brumfield v. Dodd, 405 F.Supp. 338 (1975) and Section"

30 AMENDMENT NO. 39

31 On page 24, line 11, after "programs" and before "the" delete "or" and insert "and"

32 AMENDMENT NO. 40

33 On page 25, line 4, after "recipient individual" and before "shall" insert a comma " , "

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 AMENDMENT NO. 41

2 On page 27, at the end of line 4, delete "Pre-written" and insert "Prewritten"

3 AMENDMENT NO. 42

4 On page 27, line 6, after "and" and before "software" delete "pre-written" and insert  
5 "prewritten"

6 AMENDMENT NO. 43

7 On page 29, line 21, after "intervention" and before "or" insert a comma " , "

8 AMENDMENT NO. 44

9 On page 30, line 12, after "Paragraph" delete the remainder of the line and insert "(B)(1) of  
10 this ~~Section~~ Subsection. The taxing"

11 AMENDMENT NO. 45

12 On page 30, line 16, after "Paragraph" delete the remainder of the line and insert "(B)(1) of  
13 this ~~Section~~ Subsection."

14 AMENDMENT NO. 46

15 On page 36, at the end of line 11, delete the semi-colon ";" and insert a period " . "

16 AMENDMENT NO. 47

17 On page 38, line 9, after "lease" and before "or" insert a comma " , "

18 AMENDMENT NO. 48

19 On page 41, delete lines 15 through 18 in their entirety and insert the following:

20 "(21) R.S. ~~47:305.45~~ 47:305.50, "key words": per diem or car hire on freight  
21 cars, piggy-back cars, and rolling stock."

22 AMENDMENT NO. 49

23 On page 43, line 21, after "(l), (m)," and before "(g)(iii)," delete "(14)(b)(i)(bb) and (b)(ii)  
24 through (iv)"

25 AMENDMENT NO. 50

26 On page 43, line 24, after "through" and before "305.44(B)," insert "305.43,"

27 AMENDMENT NO. 51

28 On page 43, line 26, after "(4), (6)," delete the remainder of the line and insert the following:

29 "(9), (10), (18), (19), (26), through (33), 337.10(C), (E), (G), (I)(2) and (3),"