
HOUSE COMMITTEE AMENDMENTS

2017 Regular Session

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

AMENDMENT NO. 1

1 On page 1, line 3, after "and (h)," and before "(23)" delete "(14)(b)(i)(aa)," and insert
2 "(14)(b),"
3

AMENDMENT NO. 2

4 On page 1, line 4, after "(i)," and before "and" delete "(k)," and insert "(k)(i),"

AMENDMENT NO. 3

5 On page 1, at the beginning of line 7, delete "and (D)(10) and (20), 337.10(I)(1)" and insert
6 "and (D)(21)"
7

AMENDMENT NO. 4

8 On page 1, line 8, after "315.6 through" and before "and" delete "315.11," and insert
9 "315.10,"
10

AMENDMENT NO. 5

11 On page 1, delete line 10 in its entirety and insert the following:

12 "47:301(3)(g), (j), and (k), (4)(i) and (k), (6)(b), (7)(c), (e) through (g), (h), and"

AMENDMENT NO. 6

13 On page 1, delete line 12 in its entirety and insert the following:

14 "(t), (z) through (hh), (13)(c), (e), (l), (m),"

AMENDMENT NO. 7

15 On page 1, line 13, after "through (k)," delete the remainder of the line and insert "and (p),
16 and"
17

AMENDMENT NO. 8

18 On page 1, line 14, after "(h)," delete the remainder of the line and insert the following:

19 "and (m) through (p), 302(D), 305(A)(1), (B), and"
20

AMENDMENT NO. 9

21 On page 1, line 16, after "through" and before "305.44(B)" insert "305.43,"

AMENDMENT NO. 10

22 On page 1, line 18, after "(4), (6)," delete the remainder of the line and insert the following:

23 "(9), (10), (18), (19), and (26) through (33), 337.10(C), (E), (G),"
24
25
26
27
28

1 AMENDMENT NO. 11

2 On page 2, line 8, after "excise" and before "and" insert a comma ","

3 AMENDMENT NO. 12

4 On page 2, at the beginning of line 20, delete "department of revenue" and insert
5 "Department of Revenue"

6 AMENDMENT NO. 13

7 On page 2, line 23, after "to all" delete the remainder of the line and delete line 24 in its
8 entirety and insert "sales and use taxes imposed by the state."

9 AMENDMENT NO. 14

10 On page 2, at the end of line 25, after "(h)," and before "(23)" delete "(14)(b)(i)(aa)" and
11 insert "(14)(b)"

12 AMENDMENT NO. 15

13 On page 2, at the beginning of line 27, delete "(k)," and insert "(k)(i),"

14 AMENDMENT NO. 16

15 On page 2, line 29, after "and (13)," delete the remainder of the line and insert "and (D)(21),
16 and"

17 AMENDMENT NO. 17

18 On page 3, at the beginning of line 2, after "through" and before "and" delete "315.11," and
19 insert "315.10,"

20 AMENDMENT NO. 18

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

22 ~~"(b)(i) (aa) The sale of admissions to places of amusement, to athletic~~
23 ~~entertainment other than that of schools, colleges, and universities, and recreational~~
24 ~~events, and the furnishing, for dues, fees, or other consideration of the privilege of~~
25 ~~access to clubs or the privilege of having access to or the use of amusement,~~
26 ~~entertainment, athletic, or recreational facilities.~~

27
28 ~~(bb) The term "sales of services" shall not include membership fees or dues~~
29 ~~of nonprofit, civic organizations, including by way of illustration and not of~~
30 ~~limitation the Young Men's Christian Association, the Catholic Youth Organization,~~
31 ~~and the Young Women's Christian Association.~~

32 ~~(ii) Places of amusement shall not include "museums", which are hereby~~
33 ~~defined as public or private nonprofit institutions which are organized on a~~
34 ~~permanent basis for essentially educational or aesthetic purposes and which use~~
35 ~~professional staff to do all of the following:~~

36 ~~(aa) Own or use tangible objects, whether animate or inanimate.~~

37 ~~(bb) Care for those objects.~~

38 ~~(cc) Exhibit them to the public on a regular basis.~~

1 ~~(iii) Museums include but are not limited to the following institutions:~~

2 ~~(aa) Museums relating to art, history, including historic buildings, natural~~
3 ~~history, science, and technology.~~

4 ~~(bb) Aquariums and zoological parks.~~

5 ~~(cc) Botanical gardens and arboretums.~~

6 ~~(dd) Nature centers.~~

7 ~~(ee) Planetariums.~~

8 ~~(iv) For purposes of the sales and use taxes of all tax authorities in the state,~~
9 ~~the term "places of amusement" as used herein shall not include camp and retreat~~
10 ~~facilities owned and operated by nonprofit organizations exempt from federal income~~
11 ~~tax under Section 501(a) of the Internal Revenue Code as an organization described~~
12 ~~in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue~~
13 ~~derived from the organization's property is devoted wholly to the nonprofit~~
14 ~~organization's purposes."~~

15 AMENDMENT NO. 19

16 On page 6, line 20, after "range" and before "and agricultural" insert a comma ","

17 AMENDMENT NO. 20

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

19 AMENDMENT NO. 21

20 On page 7, line 2, after "contain" and before "software" delete "pre-written" and insert
21 "prewritten"

22 AMENDMENT NO. 22

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

25 AMENDMENT NO. 23

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

28 AMENDMENT NO. 24

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

30 AMENDMENT NO. 25

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

33 AMENDMENT NO. 26

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

1 AMENDMENT NO. 27

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

4 AMENDMENT NO. 28

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

7 AMENDMENT NO. 29

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

10 AMENDMENT NO. 30

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

13 AMENDMENT NO. 31

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

15 AMENDMENT NO. 32

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

17 AMENDMENT NO. 33

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

19 AMENDMENT NO. 34

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

22 AMENDMENT NO. 35

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

25 AMENDMENT NO. 36

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

27 AMENDMENT NO. 37

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

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

30 AMENDMENT NO. 38

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

1 AMENDMENT NO. 39

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

4 AMENDMENT NO. 40

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

6 AMENDMENT NO. 41

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

9 AMENDMENT NO. 42

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

12 AMENDMENT NO. 43

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

14 AMENDMENT NO. 44

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

17 AMENDMENT NO. 45

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

19 AMENDMENT NO. 46

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

21 AMENDMENT NO. 47

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

23 AMENDMENT NO. 48

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

26 AMENDMENT NO. 49

27 On page 28, line 20, after "purchased with" and before "monies" insert "revenues of or"

28 AMENDMENT NO. 50

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

30 AMENDMENT NO. 51

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

33 AMENDMENT NO. 52

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

3 AMENDMENT NO. 53

4 Delete pages 31 through 35 in their entirety

5 AMENDMENT NO. 54

6 On page 36, at the beginning of line 1, delete "§315.7." and insert "§315.6."

7 AMENDMENT NO. 55

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

9 AMENDMENT NO. 56

10 On page 36, at the end of line 26, after "tax" delete "became due" and delete line 27 in its
11 entirety and insert the following:

12 "was paid. A taxpayer may make one refund claim per year which shall include all
13 payments made in that year for which a refund is requested."

14 AMENDMENT NO. 57

15 On page 37, line 9, after "(2)" delete the remainder of the line and delete lines 10 through
16 18 in their entirety and insert "The Department of"

17 AMENDMENT NO. 58

18 On page 38, at the beginning of line 1, delete "§315.8." and insert "§315.7."

19 AMENDMENT NO. 59

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

21 AMENDMENT NO. 60

22 On page 38, at the end of line 10, after "tax" delete "became due" and delete line 11 in its
23 entirety and insert the following:

24 "was paid. A taxpayer may make one refund claim per year which shall include all
25 payments made in that year for which a refund is requested."

26 AMENDMENT NO. 61

27 On page 38, line 22, after "(2)" delete the remainder of the line and delete lines 23 through
28 29 in their entirety and on page 39, delete line 1 and 2 in their entirety and insert "The
29 Department of"

30 AMENDMENT NO. 62

31 On page 39, at the beginning of line 12, delete "§315.9." and insert "§315.8."

32 AMENDMENT NO. 63

33 On page 39, at the beginning of line 20, delete "47:315.8(B)" and insert "47:315.7(B)"

34 AMENDMENT NO. 64

1 On page 39, at the beginning of line 23, delete "§315.10." and insert "§315.9."

2 AMENDMENT NO. 65

3 On page 40, at the beginning of line 7, delete "47:315.8(B)" and insert "47:315.7(B)"

4 AMENDMENT NO. 66

5 On page 40, at the beginning of line 10, delete "§315.11." and insert "§315.10."

6 AMENDMENT NO. 67

7 On page 40, line 24, after "in" and before "and" delete "R.S. 47:315.8(B)" and insert "R.S.
8 47:315.7(B)"

9 AMENDMENT NO. 68

10 On page 40, at the beginning of line 25, delete "B."

11 AMENDMENT NO. 69

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

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

15 AMENDMENT NO. 70

16 On page 41, delete lines 21 through 29 in their entirety

17 AMENDMENT NO. 71

18 On page 42, at the end of line 8, delete "R.S. 47:315.8." and insert "R.S. 47:315.6."

19 AMENDMENT NO. 72

20 On page 42, at the end of line 12, delete "R.S. 47:315.9." and insert "R.S. 47:315.8."

21 AMENDMENT NO. 73

22 On page 42, at the end of line 20, delete "R.S. 47:315.10." and insert "R.S. 47:315.9."

23 AMENDMENT NO. 74

24 On page 42, at the end of line 27, delete "R.S. 47:315.11." and insert "R.S. 47:315.10."

25 AMENDMENT NO. 75

26 On page 43, at the end of line 18, after "47:301(3)(g)," delete the remainder of the line and
27 insert "(j), and"

28 AMENDMENT NO. 76

29 On page 43, line 19, after "(g), (h)," and before "and" delete "(j),"

1 AMENDMENT NO. 77

2 On page 43, line 20, after "(r), (t)," delete the remainder of the line and insert the following:

3 "(z) through (hh), (13)(c), (e),"

4 AMENDMENT NO. 78

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

7 AMENDMENT NO. 79

8 On page 43, line 22, after "through (k)," delete the remainder of the line and insert the
9 following:

10 "and (p), and (18)(c), (e), (f), (h), and (m) through (p),"

11 AMENDMENT NO. 80

12 On page 43, at the beginning of line 23, delete "(28),"

13 AMENDMENT NO. 81

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

15 AMENDMENT NO. 82

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

17 "(9), (10), (18), (19), (26), through (33), 337.10(C), (E), (G),"