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**HOUSE FLOOR AMENDMENTS**

2017 Regular Session

Amendments proposed by Representative Stokes to Reengrossed House Bill No. 673 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 1, delete lines 7 and 8 in their entirety and insert the following:

3 "and (D)(9), (10), and (21), 6001(A), to enact R.S. 47:301(10)(ii) and (18)(q),  
4 305.24, 305.73 through 305.100, and 315(B)(5), and to repeal"

5 AMENDMENT NO. 2

6 On page 2, line 29, after "(13), and" and before "and" delete "(D)(21), " and insert "(D)(9),  
7 (10), and (21),"

8 AMENDMENT NO. 3

9 On page 3, line 1, after "(18)(q)," delete the remainder of the line and delete line 2 in its  
10 entirety and insert the following:

11 "305.24, 305.73 through 305.100, and 315(B)(5) are hereby enacted to read as  
12 follows:"

13 AMENDMENT NO. 4

14 On page 13, between lines 3 and 4, insert the following:

15 "§305.24. Exemption; farm equipment used in poultry production

16 The first fifty thousand dollars of the sale price of new farm equipment used  
17 in poultry production shall be exempt from sales and use taxed imposed by the state  
18 or any other taxing authority.

19 \* \* \*

20 AMENDMENT NO. 5

21 On page 28, delete lines 19 through 28 in their entirety and on page 29, delete lines 1  
22 through 7 in their entirety and insert the following:

23 "§305.95. Exemption; consumables and services used by the logging industry and  
24 sawmills, and by wood and paper product manufacturers

25 The sale, use, lease, or rental of tangible personal property consumed in the  
26 manufacturing process, such as fuses, belts, felts, wires, conveyor belts, lubricants,  
27 and motor oils, and the sale of services for repair and maintenance of manufacturing  
28 machinery and equipment, shall be exempt from sales and use taxes imposed by the  
29 state if purchased by a person whose principal activity is classified under the North  
30 American Industry Classification System of 2007 as industry group 3211 through  
31 3222 or 113310."

1  
2 AMENDMENT NO. 6

3 On page 30, between lines 6 and 7, insert the following:

4 "§305.99. Exemption; regionally accredited institutions of higher education

5 The sale, use, lease, or rental of tangible personal property and services  
6 purchased by a regionally accredited institution of higher education that are directly  
7 related to the mission of the institution shall be exempt from the sales and use taxes  
8 imposed by the state.

9 §305.100. Exemption; pollution control devices necessary for compliance with state  
10 or federal law

11 A. The purchase, lease, or use of an eligible pollution control device or  
12 system shall be exempt from the sales and use taxes imposed by the state.

13 B. Eligible devices and systems. An eligible pollution control device or  
14 system shall mean tangible personal property that meets all of the following criteria:

15 (1) Approved by the Department of Revenue and the Department of  
16 Environmental Quality.

17 (2) Purchased, leased, or used exclusively for the purpose of eliminating or  
18 reducing the volume or toxicity of industrial pollution of air, land, water, or  
19 groundwater, in the state of Louisiana.

20 (3) The installation of such equipment meets at least one of the following  
21 criteria:

22 (a) Generates a demonstrable net decrease in the volume or toxicity of  
23 industrial pollution of air, land, water, or groundwater, in the state of Louisiana.

24 (b) Generates a demonstrable reduction in volume or toxicity of industrial  
25 pollution of air, land, water, or groundwater, in the state of Louisiana in excess of  
26 that required by federal or state laws or regulations.

27 (c) Is necessary to comply with federal or state laws or regulations.

28 C. Property that provides only limited or incidental reductions in the volume  
29 or toxicity of pollution is not eligible for the exemption if the property is acquired  
30 primarily for the production of goods and services and is integral to a profit-  
31 motivated business purpose or activity."

32 AMENDMENT NO. 7

33 On page 31, delete lines 8 through 30 in their entirety, and delete pages 32 through 34 in  
34 their entirety, and on page 35, delete line 1 through 13 in their entirety

35 AMENDMENT NO. 8

36 On page 35, between lines 27 and 28, insert the following:

37 "(9) ~~R.S. 47:305.13~~ R.S. 47:305.14, "key words": admissions to  
38 entertainments furnished by certain domestic nonprofit corporations.

39 (10) ~~R.S. 47:305.14~~ R.S. 47:305.94, "key words": nonprofit organizations  
40 and certain newspapers.

- 1 \* \* \*
- 2 AMENDMENT NO. 9
- 3 Delete page 36 in its entirety