
HOUSE COMMITTEE AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 12 by Representative Leger

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line and delete line 3 in its
3 entirety and insert "R.S. 47:339(A)(2) and (B)(3) and to enact R.S. 47:301(4)(m), relative
4 to sales and use tax;"

5 AMENDMENT NO. 2

6 On page 1, line 8, after "Section 1." delete the remainder of the line and delete line 9 in its
7 entirety, and insert "R.S. 47:339(A)(2) and (B)(3) are hereby amended and reenacted and
8 R.S. 47:301(4)(m) is hereby"

9 AMENDMENT NO. 3

10 On page 1, delete lines 11 through 17 in their entirety and insert the following:

11 "301. Definitions

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

15 * * *

16 (4) "Dealer" includes every person who manufactures or produces tangible
17 personal property for sale at retail, for use, or consumption, or distribution, or for
18 storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined
19 to mean:

20 * * *"

21 AMENDMENT NO. 4

22 On page 1, at the beginning of line 18, delete "a" and insert "m"

23 AMENDMENT NO. 5

24 On page 2, line 10, after "collect" delete the remainder of the line and insert "state and local
25 sales and use taxes as a dealer, even if they do not"

26 AMENDMENT NO. 6

27 On page 2, delete lines 12 through 29 in their entirety, and on page 3, delete lines 1 through
28 10 in their entirety

29 AMENDMENT NO. 7

30 On page 2, between lines 11 and 12, insert the following:

31 "§339. Louisiana Sales and Use Tax Commission for Remote Sellers

32 A. The Louisiana Sales and Use Tax Commission for Remote Sellers,
33 hereinafter referred to as "commission", is created and established within the

1 Department of Revenue for the administration and collection of the sales and use tax
2 imposed by the state and political subdivisions with respect to remote sales. The
3 commission shall:

4 * * *

5 (2) With Serve as the single entity in Louisiana to require remote sellers and
6 their designated agents to collect from customers and remit to the commission, sales
7 and use taxes on remote sales sourced to Louisiana on the uniform Louisiana state
8 and local sales and use tax base established by Louisiana law with respect to any
9 federal law as may be enacted by the United States Congress or final ruling by the
10 United States Supreme Court authorizing states to require remote sellers to collect
11 and remit state and local sales and use taxes on their sales in each state, except those
12 remote sellers who qualify for the small-seller exceptions as may be provided by
13 federal law, serve as the single entity in Louisiana to require remote sellers and their
14 designated agents to collect from customers and remit to the commission sales and
15 use taxes on remote sales sourced to Louisiana on the uniform Louisiana state and
16 local sales and use tax base established by Louisiana law.

17 * * *

18 B. As used in this Chapter, unless the context clearly indicates otherwise, the
19 following terms shall be defined as follows:

20 * * *

21 (3) "Federal law" shall mean any federal law as may be enacted by the United
22 States Congress or final ruling by the United States Supreme Court authorizing states
23 to require remote sellers, except those remote sellers who meet ~~the small-seller~~
24 exceptions ~~of~~ provided by federal law, to collect and remit sales and use taxes on
25 remote sales sourced to Louisiana.

26 * * *"