

SENATE FLOOR AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by Senator White to Reengrossed House Bill No. 17 by Representative Foil

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "R.S. 47:339(A)(2)" and insert "R.S. 47:315.1(A) and 339(A)(2)"

3 AMENDMENT NO. 2

4 On page 1, line 4, after "dealer;" insert "to provide for certain state sales and use tax
5 refunds;"

6 AMENDMENT NO. 3

7 On page 1, line 7, delete "R.S. 47:339(A)(2)" and insert "R.S. 47:315.1(A) and 339(A)(2)"

8 AMENDMENT NO. 4

9 On page 2, between lines 12 and 13, insert:

10 §315.1. Sales tax refund

11 A. (1) In the event tangible personal property, a part of and used in or about
12 a person's home, apartment or homestead, in this state on which Louisiana sales tax
13 has been paid by the owner of the property is destroyed by a natural disaster
14 occurring in an area in Louisiana subsequently determined by the president of the
15 United States to warrant assistance by the federal government, the owner thereof
16 who was the purchaser who paid the Louisiana sales tax shall be entitled to
17 reimbursement of the amount of the tax paid on such tangible personal property
18 destroyed for which no reimbursement was received by insurance or otherwise.
19 Upon receipt of a notarized statement of the owner as to the amount of the taxes paid
20 under the provisions of this Chapter on tangible personal property destroyed as
21 aforesaid, the collector shall make refund to said owner in the amount to which he
22 is entitled.

23 (2) The refund authorized by this Subsection shall extend to tangible personal
24 property, including construction materials, that was a part of and used in or about a
25 nonpublic school which sustained damage in the flooding disaster which occurred
26 in August 2016, which event was the subject of Proclamation 111 JBE 2016, and
27 numerous executive orders. In order to be eligible for the refund of Louisiana sales
28 taxes, the owner of a nonpublic school shall be required to meet the same eligibility
29 and administrative requirements as is provided for in Paragraph (1) of this
30 Subsection and the school shall be eligible to participate in the Federal Emergency
31 Management Agency Public Assistance grant program.

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