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HOUSE FLOOR AMENDMENTS

2020 First Extraordinary Session

Amendments proposed by Representative Deshotel to Engrossed House Bill No. 69 by Representative Deshotel

1 AMENDMENT NO. 1

2 On page 1, line 2, after "enact" delete the remainder of the line in its entirety and delete line
3 3 in its entirety and at the beginning of line 4 delete "tax exemption" and insert the
4 following:

5 "R.S. 47:305.73, relative to sales and use tax rebates; to provide for state and
6 local sales and use tax rebates"

7 AMENDMENT NO. 2

8 On page 1, line 7, after "Section 1." delete the remainder of the line in its entirety and delete
9 lines 8 through 19 in their entirety, delete page 2 in its entirety, and on page 3 delete lines
10 1 through 19 in their entirety and insert the following:

11 "R.S. 47:305.73 is hereby enacted to read as follows:

12 §305.73. Rebates; sales and use tax for fiber-optic cable equipment
13 A.(1) A winning bidder that is awarded a census block by the Federal
14 Communications Commission in the Rural Digital Opportunity Fund Auction, shall
15 be eligible for a rebate of state and local sales and use taxes paid on fiber-optic cable
16 equipment used to distribute fixed and mobile broadband networks to eligible rural
17 unserved areas in Louisiana. The amount of the rebate shall equal fifty percent of the
18 sales and use tax paid on fiber-optic cable equipment.

19 (2) The following words shall have the following meanings unless the
20 context clearly indicates otherwise:

21 (a) "Fiber-optic cable equipment" means:

22 (i) Telecommunications fiber.

23 (ii) Wires.

24 (iii) Poles.

25 (iv) Supports.

26 (v) Lashing cable.

27 (vi) Conduit.

28 (vii) Hand holes.

29 (vii) Customer premise equipment.

30 (b) "Unserved area" means an area that has service levels below the
31 minimum acceptable level of fixed broadband service as defined in 7 U.S.C.
32 950bb(e)(1).

33 (3) The rebate authorized by this Section shall apply only to the first
34 purchase of each enumerated item by an individual taxpayer. Each subsequent
35 purchase of any enumerated item by the same taxpayer shall not be eligible for the
36 rebate.

37 B. Requests for the rebates of state sales and use taxes pursuant to the
38 provisions of this Section shall be processed by the Department of Revenue. A
39 purchaser shall claim a state rebate using the form and in the manner prescribed by
40 the Department of Revenue. The purchaser who claims a rebate shall submit

1 documentation to the secretary of the Department of Revenue evidencing the
2 purchase of fiber-optic cable equipment and documentation evidencing the purchaser
3 is a winning bidder that was awarded a census block by the Federal Communications
4 Commission in the Rural Digital Opportunity Fund Auction. The secretary of the
5 Department of Revenue shall promulgate rules in accordance with the Administrative
6 Procedure Act as are necessary to implement the provisions of this Section, including
7 rules to provide for the form and manner for claiming a rebate.

8 C. Requests for the rebate of local sales and use taxes pursuant to the
9 provisions of this Section shall be processed by the appropriate local taxing
10 authority. A purchaser shall claim a local rebate using the form and in the manner
11 required by the local taxing authority. The purchaser who claims the rebate shall
12 submit documentation to the local taxing authority evidencing the purchase of fiber-
13 optic cable equipment and documentation evidencing the purchaser is a winning
14 bidder that was awarded a census block by the Federal Communications Commission
15 in the Rural Digital Opportunity Fund Auction."