HOUSE COMMITTEE AMENDMENTS
2023 Regular Session
Amendments proposed by House Committee on Ways and Means to Original House Bill No. 642 by Representative Jenkins

1   AMENDMENT NO. 1

2   On page 1, at the end of line 2, delete "(4)(introductory" and at the beginning of line 3, delete
3   "paragraph), (a) through (e), (h), and (i)," and insert "(4)(a) through (e) and (h),"

4   AMENDMENT NO. 2

5   On page 1, delete line 7 in its entirety and at the beginning of line 8, delete "(113)," and
6   insert the following:

7   "paragraph), (BB)(13), (17), (25), (27), (30), (33), (56), (66), (81), and (109),"

8   AMENDMENT NO. 3

9   On page 1, at the end of line 11, delete "(2)(a) and" and insert "(2)(b) and"

10   AMENDMENT NO. 4

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

12   "321(A), (B), (P)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), and
13   (109), and"

14   AMENDMENT NO. 5

15   On page 1, at the end of line 14, after "(81)," and before "(109)," insert "and"

16   AMENDMENT NO. 6

17   On page 1, at the beginning of line 15, delete "and (114),"

18   AMENDMENT NO. 7

19   On page 1, at the beginning of line 16, delete "(81), (109), and (114)," and insert "(81), and
20   (109),"

21   AMENDMENT NO. 8

22   On page 1, line 17, after "and (34)" and before "and" delete the comma ","

23   AMENDMENT NO. 9

24   On page 1, line 18, after "repeal" and before "relative" delete "R.S. 47:301(16)(h) and (p)
25   and 23," and insert "R.S. 47:301(16)(h) and (23),"

26   AMENDMENT NO. 10

27   On page 2, at the end of line 8, delete "(4)(introductory paragraph)," and at the beginning
28   of line 9, delete "(a) through (e), (h), (i), and (j)," and insert "(4)(a) through (e) and (h),"

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 AMENDMENT NO. 11

2 On page 2, line 12, after "and (b)(introductory paragraph)" and before "(BB)(13)," delete
3 "and (i)," and insert a comma ","

4 AMENDMENT NO. 12

5 On page 2, line 13, after "(81)," and before "and (CC)," delete "(109), and (113)," and insert
6 "and (109),"

7 AMENDMENT NO. 13

8 On page 2, line 17, after "309.1(B)(1) and" and before "and (D)," delete "(2)(a)" and insert
9 "(2)(b)"

10 AMENDMENT NO. 14

11 On page 2, line 18, after "(P)(9)," delete the remainder of the line in its entirety and at the
12 beginning of line 19, delete "and (114)," and insert "(13), (17), (23), (25), (27), (30), (33),
13 (56), (66), (81), and (109),"

14 AMENDMENT NO. 15

15 On page 2, at the beginning of line 20, delete "(109), and (114)," and insert "and (109),"

16 AMENDMENT NO. 16

17 On page 2, at the beginning of line 21, delete "(81), (109), and (114)," and insert "(81), and
18 (109),"

19 AMENDMENT NO. 17

20 On page 2, at the beginning of line 23, after "(34)" and before "and" delete the comma ","

21 AMENDMENT NO. 18

22 On page 4, line 10, after "property" and before "for sale" delete "or digital products"

23 AMENDMENT NO. 19

24 On page 5, delete lines 27 through 29 in their entirety

25 AMENDMENT NO. 20

26 On page 6, at the end of line 18, delete "is" and insert "property or products are"

27 AMENDMENT NO. 21

28 On page 10, at the end of line 18, delete "is" and insert "property or products are"

29 AMENDMENT NO. 22

30 On page 12, line 6, after "value" and before the period "." insert "in exchange for the product
31 or use of the product"

32 AMENDMENT NO. 23

33 On page 12, line 10, after "by the" and before "with" delete "State," and insert "state,"

1 AMENDMENT NO. 24

2 On page 12, at the beginning of line 14, delete "a pay per program" and insert "a pay-per-
3 program"

4 AMENDMENT NO. 25

5 On page 12, line 17, after "cable television providers" and before "and providers" insert a
6 comma ","

7 AMENDMENT NO. 26

8 On page 12, line 18, after "television." and before "a" delete "In the event" and insert "If"

9 AMENDMENT NO. 27

10 On page 12, line 20, after "whether" and before "items" delete "or not such" and insert "the"

11 AMENDMENT NO. 28

12 On page 13, line 4, after "the" and before "views," delete "taxpayer, as a consumer," and
13 insert "end user"

14 AMENDMENT NO. 29

15 On page 13, line 7, after "the" and before "uses," delete "taxpayer, as a consumer," and insert
16 "end user"

17 AMENDMENT NO. 30

18 On page 13, line 29, after "Subparagraph," and before ""financial" insert "the term"

19 AMENDMENT NO. 31

20 On page 14, line 2, after "securities," and before "derivative" delete "as well as" and insert
21 "and"

22 AMENDMENT NO. 32

23 On page 14, line 13, after "federal" and before "of 1965" delete "higher education act" and
24 insert "Higher Education Act"

25 AMENDMENT NO. 33

26 On page 18, line 17, after "the" and before "views," delete "taxpayer, as a consumer," and
27 insert "end user"

28 AMENDMENT NO. 34

29 On page 18, at the end of line 21, insert a period "."

30 AMENDMENT NO. 35

31 On page 21, at the beginning of line 11, after "computer software" and before "where"
32 delete the comma ","

33 AMENDMENT NO. 36

34 On page 21, line 13, after "subscription" and before "or" insert a comma ","

1 AMENDMENT NO. 37

2 On page 21, at the end of line 21, delete "R.S."

3 AMENDMENT NO. 38

4 On page 21, delete lines 26 and 27 in their entirety and at the beginning of line 28, delete
5 "(vi)" and insert "(v)"

6 AMENDMENT NO. 39

7 On page 22, delete lines 1 through 19 in their entirety and at the beginning of line 20, delete
8 "(f)" and insert "(d)"

9 AMENDMENT NO. 40

10 On page 22, at the beginning of line 22, delete "(g)" and insert "(e)"

11 AMENDMENT NO. 41

12 On page 23, at the beginning of line 3, delete "(34)" and insert "(34)(a)"

13 AMENDMENT NO. 42

14 On page 23, line 5, after "grants permanent" and before "or" insert "use"

15 AMENDMENT NO. 43

16 On page 23, line 9, after "definition" and before "applies" insert "provided for in this
17 Paragraph"

18 AMENDMENT NO. 44

19 On page 23, between lines 10 and 11, insert the following:

20   "(b) For purposes of this Section, the term "permanent use" means use that
21   is perpetual or for an indefinite or unspecified length of time.

22   (c)(i) The term "end user" means any purchaser other than a purchaser who
23   receives by contract a digital product for further commercial broadcast, rebroadcast,
24   transmission, retransmission, licensing, relicensing, distribution, redistribution or
25   exhibition of the product, in whole or in part, to others. A person that purchases
26   digital products for the purpose of giving away such products or codes will not be
27   considered to have engaged in the distribution or redistribution of such products or
28   codes and will be treated as an end user.

29   (ii) If a purchaser of a digital product does not receive the contractual right
30   to further redistribute, after the digital code is redeemed, the underlying product to
31   which the digital code relates, then the purchaser of the digital code is an end user.
32   If the purchaser of the digital code receives the contractual right to further
33   redistribute, after the digital code is redeemed, the underlying product to which the
34   digital code relates, then the purchaser of the digital code is not an end user. A
35   purchaser of a digital code who has the contractual right to further redistribute the
36   digital code is an end user if that purchaser does not have the right to further
37   redistribute, after the digital code is redeemed, the underlying product to which the
38   digital code relates."

1   AMENDMENT NO. 45

2   On page 23, at the end of line 12, delete "Products" and insert "products"

3   AMENDMENT NO. 46

4   On page 23, delete lines 13 through 19 in their entirety and at the beginning of line 20, delete
5   "B." and insert "A."

6   AMENDMENT NO. 47

7   On page 23, at the beginning of line 24, delete "July 1, 2023" and insert "January 1, 2024,"

8   AMENDMENT NO. 48

9   On page 24, delete line 3 in its entirety and insert "January 1, 2024."

10   AMENDMENT NO. 49

11   On page 24, at the beginning of line 4, delete "C. Multiple Points of Use." and insert "B.
12   Multiple points of use."

13   AMENDMENT NO. 50

14   On page 25, at the beginning of line 5, delete "D. Bundled Transactions." and insert "C.
15   Bundled transactions."

16   AMENDMENT NO. 51

17   On page 25, at the beginning of line 20, delete "E." and insert "D."

18   AMENDMENT NO. 52

19   On page 26, line 11, after "means" and before the colon ":" insert "either of the following"

20   AMENDMENT NO. 53

21   On page 26, at the end of line 12, after "service" delete the remainder of the line in its
22   entirety and insert a period "."

23   AMENDMENT NO. 54

24   On page 26, at the beginning of line 15, delete "F." and insert "E."

25   AMENDMENT NO. 55

26   On page 26, line 16, after "the" and before "views," delete "taxpayer, as a consumer," and
27   insert "end user"

28   AMENDMENT NO. 56

29   On page 26, line 20, after "the" and before "uses," delete "taxpayer, as a consumer," and
30   insert "end user"

31   AMENDMENT NO. 57

32   On page 26, at the beginning of line 22, delete "G." and insert "F."

1 AMENDMENT NO. 58

2 On page 30, at the end of line 5, delete "and" and insert "or a"

3 AMENDMENT NO. 59

4 On page 30, line 25, after "property" and before "digital" delete the comma "," and insert a
5 comma ","

6 AMENDMENT NO. 60

7 On page 30, delete lines 28 and 29 in their entirety

8 AMENDMENT NO. 61

9 On page 32, line 13, after "property" and before "digital" delete the comma "," and insert a
10 comma ","

11 AMENDMENT NO. 62

12 On page 33, line 8, after "products," and before "taxable" delete "or" and insert "and"

13 AMENDMENT NO. 63

14 On page 33, line 24, after "products," and before "taxable" delete "or" and insert "and"

15 AMENDMENT NO. 64

16 On page 39, at the end of line 5, after "or" and before "digital" insert "a"

17 AMENDMENT NO. 65

18 On page 39, at the beginning of line 6, delete "products" and insert "product"

19 AMENDMENT NO. 66

20 On page 47, between lines 13 and 14, insert the following:

21   "(13) Sales, leases, or rentals of tangible personal property and digital
22   products paid by or under the provisions of Medicare as provided in R.S. 47:315.3.

23   *   *   *"

24 AMENDMENT NO. 67

25 On page 47, at the end of line 27, delete "and" and insert "or a"

26 AMENDMENT NO. 68

27 On page 47, line 28, after "digital" and before "as" delete "products" and insert "product"

1   AMENDMENT NO. 69

2   On page 47, after line 29, add the following:

3   "(33) Credit for sales and use taxes paid to another state on tangible personal
4   property <u>and digital products</u> imported in Louisiana as provided in R.S.
5   47:303(A)(3)(a).

6   *   *   *"

7   AMENDMENT NO. 70

8   On page 48, delete lines 17 through 19 in their entirety

9   AMENDMENT NO. 71

10   On page 50, at the end of line 18, delete "<u>and</u>" and insert "<u>or a</u>"

11   AMENDMENT NO. 72

12   On page 50, line 19, after "<u>digital</u>" and before "as" delete "<u>products</u>" and insert "<u>product</u>"

13   AMENDMENT NO. 73

14   On page 51, delete lines 13 through 15 in their entirety

15   AMENDMENT NO. 74

16   On page 53, at the end of line 20, delete "<u>and</u>" and insert "<u>or a</u>"

17   AMENDMENT NO. 75

18   On page 53, line 21, after "<u>digital</u>" and before "as" delete "<u>products</u>" and insert "<u>product</u>"

19   AMENDMENT NO. 76

20   On page 54, delete lines 14 through 16 in their entirety

21   AMENDMENT NO. 77

22   On page 55, line 24, after "R.S. 47:301(16)(h)" and before "and (23)" delete "and (p)"

23   AMENDMENT NO. 78

24   On page 55, delete lines 25 through 27 in their entirety and insert the following:

25   "Section 4. This Act shall become effective on January 1, 2024."