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**HOUSE COMMITTEE AMENDMENTS**

2024 Third Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 9 by Representative Riser

AMENDMENT NO. 1

On page 1, line 3, after "47:301(4)(f)(iv)" and before "and to repeal" delete "and 301.3," and insert a comma "," and "301.3, and 1603(D),"

AMENDMENT NO. 2

On page 1, line 10, after "R.S. 47:301(4)(f)(iv)" and before "are hereby" delete "and 301.3" and insert a comma "," and "301.3, and 1603(D)"

AMENDMENT NO. 3

On page 2, line 26, after "suite," and before "condominium," insert "hotel,"

AMENDMENT NO. 4

On page 2, delete line 29 in its entirety and insert the following:

- "(a) New construction or reconstruction.  
 (b) Residential or commercial remodeling.  
 (c) Industrial facility remodeling."

AMENDMENT NO. 5

On page 3, at the beginning of line 1, change "(b)" to "(d)"

AMENDMENT NO. 6

On page 3, at the beginning of line 4, change "(c)" to "(e)"

AMENDMENT NO. 7

On page 3, at the beginning of line 13, change "(d)" to "(f)"

AMENDMENT NO. 8

On page 3, line 15, after "depreciated" and before "Generally" delete "under" and insert "as required by"

AMENDMENT NO. 9

On page 3, line 17, after "depreciated" and before "under" insert "for federal income tax purposes"

AMENDMENT NO. 10

On page 3, at the beginning of line 19, change "(e)" to "(g)"

AMENDMENT NO. 11

On page 3, at the beginning of line 21, change "(f)" to "(h)"

1 AMENDMENT NO. 12

2 On page 3, at the beginning of line 26, change "(g)" to "(i)"

3 AMENDMENT NO. 13

4 On page 4, at the beginning of line 1, change "(h)" to "(j)"

5 AMENDMENT NO. 14

6 On page 4, at the beginning of line 3, change "(i)" to "(k)"

7 AMENDMENT NO. 15

8 On page 4, at the beginning of line 7, change "(j)" to "(l)"

9 AMENDMENT NO. 16

10 On page 4, line 15, after "means" and before "brokering," insert "providing,"

11 AMENDMENT NO. 17

12 On page 4, line 16, after "use of" delete the remainder of the line and delete line 17 in its  
13 entirety and insert "a taxable service provided for in Paragraph (B)(1) or (B)(2) of this  
14 Section."

15 AMENDMENT NO. 18

16 On page 4, between lines 20 and 21, insert the following:

17 "(6) "Industrial facility remodeling" means an improvement to a  
18 manufacturing or processing production unit in a petrochemical refinery or chemical  
19 plant that provides increased capacity in the production unit. For purposes of this  
20 Paragraph, "increased capacity" means the capability to produce additional products  
21 or services, as measured by units per hour or units per year, or to produce a new  
22 product or service."

23 AMENDMENT NO. 19

24 On page 4, at the beginning of line 21, change "(6)" to "(7)"

25 AMENDMENT NO. 20

26 On page 5, at the beginning of line 1, change "(7)" to "(8)"

27 AMENDMENT NO. 21

28 On page 5, at the beginning of line 6, change "(8)" to "(9)"

29 AMENDMENT NO. 22

30 On page 5, at the beginning of line 10, change "(9)" to "(10)"

31 AMENDMENT NO. 23

32 On page 6, at the beginning of line 5, change "(10)" to "(11)"

1 AMENDMENT NO. 24

2 On page 6, at the beginning of line 9, delete "(11)(a) 'Remodeling'" and insert "(12)(a)  
3 'Residential or commercial remodeling'"

4 AMENDMENT NO. 25

5 On page 6, line 11, after "property" and before "that may" insert a comma "," and "other than  
6 an industrial facility."

7 AMENDMENT NO. 26

8 On page 6, at the beginning of line 23, change "(12)" to "(13)"

9 AMENDMENT NO. 27

10 On page 6, at the beginning of line 27, change "(13)" to "(14)"

11 AMENDMENT NO. 28

12 On page 7, delete lines 3 through 7 in their entirety

13 AMENDMENT NO. 29

14 On page 7, line 11, after "2-B" and before the comma "," insert "of this Subtitle"

15 AMENDMENT NO. 30

16 On page 9, delete lines 3 and 4 in their entirety and insert the following:

17 "(14) Delivery, shipping, freight, and transportation services associated with  
18 or arising by reason of a taxable sale or purchase of tangible personal property,  
19 digital product, or services when charged by the retailer for the preparation and  
20 delivery of an item to a location designated by the consumer, and which constitutes  
21 part of the cost price as defined by R.S. 47:301(3) or sales price as defined by R.S.  
22 47:301(13). Delivery, shipping, freight, and transportation services shall be sourced  
23 in the same manner as the underlying taxable sale or purchase of the tangible  
24 personal property, digital product, or service."

25 AMENDMENT NO. 31

26 On page 9, line 8, after "include" and before "the following" delete "but not be limited to"

27 AMENDMENT NO. 32

28 On page 9, after line 28, insert the following:

29 "(v) Services to replace, alter, modify, or upgrade an existing industrial  
30 facility, where there is no increased capacity. For purposes of this Item, "increased  
31 capacity" means the capability to produce additional products or services, as  
32 measured by units per hour or units per year, or to produce a new product or  
33 service."

34 AMENDMENT NO. 33

35 On page 10, delete lines 1 through 3 in their entirety and insert the following:

36 "(b) Immovable property repair, maintenance, and installation services shall  
37 not include any of the following:

1           (i) Any service used to fulfill an immovable property contract as defined in  
 2           this Section.

3           (ii) Any installation defined in this Section as a capital improvement.

4           (iii)(aa) Maintenance services provided as part of a scheduled, periodic  
 5           shutdown of all or a part of industrial facility operations in order to perform work  
 6           necessary to sustain or support safe, efficient, continuous operations, or to prevent  
 7           the decline, failure, lapse, or deterioration of equipment in the facility if the charge  
 8           for labor is separately stated to the purchaser. Services to modify, upgrade, repair  
 9           or restore immovable property shall not qualify for the exclusion provided in this  
 10           Subparagraph regardless of whether the work is scheduled or periodic.

11           (bb) To qualify for the exclusion provided for in this Subparagraph, the  
 12           maintenance shall be anticipated and designated to occur within a given time period,  
 13           production level, or production volume and shall be ongoing or continual, occurring  
 14           at intervals of time, production level, or production volume that are reasonably  
 15           predictable. Deviations from the designated time period, production level, or  
 16           production volume due to a force majeure shall not disqualify the maintenance from  
 17           the exclusion provided for in this Subparagraph if the deviation is reasonable and is  
 18           a direct result of the force majeure.

19           (iv)(aa) The labor to repair immovable property within a disaster area if the  
 20           property is damaged by the condition or occurrence that caused the area to be  
 21           declared a disaster area and the charge for the labor is separately stated to the  
 22           customer.

23           (bb) For purposes of this Item, "disaster area" means a geographic area in  
 24           which a disaster or emergency has been declared by the governor pursuant to R.S.  
 25           29:724 or by the President of the United States pursuant to 42 U.S.C. 5141."

26    AMENDMENT NO. 34

27    On page 12, at the beginning of line 2, after "(33)" and before "Repairs," insert "(a)"

28    AMENDMENT NO. 35

29    On page 12, between lines 9 and 10, insert the following:

30           "(b) For purposes of this Paragraph, "tangible personal property" includes  
 31           machinery, appliances, and equipment which have been declared immovable by  
 32           declaration under the provisions of Civil Code Article 467 and things which have  
 33           been separated from land, buildings, or other constructions permanently attached to  
 34           the ground or their component parts as defined in Civil Code Article 466."

35    AMENDMENT NO. 36

36    On page 13, delete line 5 in its entirety and insert "(45)(a) Cable television services,"

37    AMENDMENT NO. 37

38    On page 13, between lines 7 and 8, insert the following:

39           "(b) A provider of the services listed in Subparagraph (a) of this Paragraph  
 40           shall be allowed a credit against the sales tax imposed by a political subdivision as  
 41           provided in Subsection C of this Section."

42    AMENDMENT NO. 38

43    On page 13, delete lines 8 through 10 in their entirety and insert the following:

