

---

**HOUSE COMMITTEE AMENDMENTS**

2024 Third Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 10 by Representative Wright

---

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" and before "R.S. 12:425," delete "R.S. 6:662,"

3 AMENDMENT NO. 2

4 On page 1, line 8, after "and (D)," and before "305.50(B)" insert "305.39,"

5 AMENDMENT NO. 3

6 On page 1, line 9, after "and (C)," and before "322," insert "321.1(A), (B), and (C),"

7 AMENDMENT NO. 4

8 On page 1, line 18, after "305.56 through" and before "305.68," insert "305.65, 305.67,"

9 AMENDMENT NO. 510 On page 2, delete lines 18 through 27 in their entirety and on page 3, at beginning of line 1,  
11 delete "Section 2." and insert "Section 1."12 AMENDMENT NO. 6

13 On page 3, at the beginning of line 8, delete "Section 3." and insert "Section 2."

14 AMENDMENT NO. 7

15 On page 3, at the beginning of line 13, delete "Section 4." and insert "Section 3."

16 AMENDMENT NO. 8

17 On page 3, at the beginning of line 25, delete "Section 5." and insert "Section 4."

18 AMENDMENT NO. 9

19 On page 4, line 1, after "and (D)," and before "305.50(B)" insert "305.39,"

20 AMENDMENT NO. 10

21 On page 4, line 2, after "and (C)," and before "322," insert "321.1(A), (B), and (C),"

22 AMENDMENT NO. 1123 On page 90, at the beginning of line 14, delete "A. Drugs" and insert "A. Except as  
24 provided for in Subsection C of this Section, drugs"25 AMENDMENT NO. 1226 On page 91, at the beginning of line 23, delete "B. The" and insert "B. Except as provided  
27 for in Subsection C of this Section, the"

1 AMENDMENT NO. 13

2 On page 93, between lines 14 and 15, insert the following:

3 "C.(1) The exemptions provided for in this Section shall be applicable to  
 4 sales and use taxes levied by the state.

5 (2)(a) Notwithstanding the provisions of Subsections A and B of this  
 6 Section, if any of the purchases subject to the exemptions provided for in this Section  
 7 are subject to sales and use taxes levied by local political subdivisions on November  
 8 1, 2024, those purchases shall continue to be taxable for purposes of sales and use  
 9 taxes levied by local political subdivisions until June 30, 2025. However, if any  
 10 purchases subject to the exemptions provided for in this Section are exempt from  
 11 sales and use taxes levied by local political subdivisions on November 1, 2024, those  
 12 purchases shall continue to be exempt pursuant to the provisions of this Section.

13 (b) Beginning on and after July 1, 2025, the exemptions provided for in this  
 14 Section shall be applicable to sales and use taxes levied by any political subdivision."

15 AMENDMENT NO. 14

16 On page 104, between lines 22 and 23, insert the following:

17 "(6) The purchase, lease, or rental of items of tangible personal property or  
 18 services by a regionally accredited independent institution of higher education which  
 19 is a member of the Louisiana Association of Independent Colleges and Universities  
 20 if the purchase, lease, or rental is directly related to the educational mission of the  
 21 institution."

22 AMENDMENT NO. 15

23 On page 110, between lines 13 and 14, insert the following:

24 "§305.39. Exclusions and exemptions; butane, propane, or other liquefied petroleum  
 25 gases purchased for private residential consumption

26 Solely for purposes of the sales and use taxes levied by the state, such taxes  
 27 imposed by R.S. 47:302(A), ~~R.S. 47:321(A), and R.S. 47:331(A)~~ 321(A), 321.1(A),  
 28 and 331(A) shall not apply to direct consumer purchases of butane, propane, or other  
 29 liquefied petroleum gases for the private residential purposes of cooking and heating.

30 \* \* \*

31 AMENDMENT NO. 16

32 On page 118, between lines 22 and 23, insert the following:

33 "§321.1. Imposition of tax

34 A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and  
 35 collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an  
 36 additional tax upon the sale at retail, the use, the consumption, the distribution, and  
 37 the storage for use or consumption in this state of each item or article of tangible  
 38 personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall  
 39 be as follows:

40 (1) At the rate of ~~forty-five~~ forty hundredths of one percent of the sales price  
 41 of each item or article of tangible personal property when sold at retail in this state,  
 42 the tax to be computed on gross sales for the purpose of remitting the amount of tax  
 43 to the state, and to include each and every retail sale.

1 (2) At the rate of ~~forty-five~~ forty hundredths of one percent of the cost price  
2 of each item or article of tangible personal property when the same is not sold but  
3 is used, consumed, distributed, or stored for use or consumption in this state,  
4 provided that there shall be no duplication of the tax.

5 B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and  
6 collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a  
7 tax upon the lease or rental within this state of each item or article of tangible  
8 personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be  
9 as follows:

10 (1) At the rate of ~~forty-five~~ forty hundredths of one percent of the gross  
11 proceeds derived from the lease or rental of tangible personal property, as defined  
12 in Chapter 2 of this Subtitle, where the lease or rental of such property is in an  
13 established business, or part of an established business, or the same is incidental or  
14 germane to the business.

15 (2) At the rate of ~~forty-five~~ forty hundredths of one percent of the monthly  
16 lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by  
17 a lessee or rentee to the owner of the tangible personal property.

18 C. In addition to the tax levied on sales of services by R.S. 47:302(C),  
19 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,  
20 there is hereby levied a tax upon all sales of services in this state, as those services  
21 are defined by Chapter 2 of this Subtitle, at the rate of ~~forty-five~~ forty hundredths of  
22 one percent of the amounts paid or charged for the services.

23 \* \* \*

24 AMENDMENT NO. 17

25 On page 125, at the beginning of line 12, delete "Section 6." and insert "Section 5."

26 AMENDMENT NO. 18

27 On page 126, at the beginning of line 24, delete "Section 7." and insert "Section 6."

28 AMENDMENT NO. 19

29 On page 126, delete line 29 in its entirety and insert the following:

30 "through 305.65, 305.67, 305.68, 305.70, 305.71, 305.73(A)(5) and (6), (E), and (F),  
31 305.74 through 305.80,"

32 AMENDMENT NO. 20

33 On page 127, between lines 6 and 7, insert the following:

34 "Section 7. R.S. 47:305.76 is hereby repealed in its entirety."

35 AMENDMENT NO. 21

36 On page 127, delete lines 10 through 12 in their entirety and insert the following:

37 "Section 9. The provisions of Sections 1 through 6 of this Act shall be applicable to  
38 taxable periods beginning on and after January 1, 2025. The provisions of Section 7 of this  
39 Act shall be applicable to taxable periods beginning on and after July 1, 2025.

1           Section 10. The provisions of Section 7 of this Act shall become effective on July  
2 1, 2025.

3           Section 11. The provisions of this Section and Sections 1 through 6, and 8 through  
4 10 of this Act shall become effective upon signature by the governor or, if not"