
SENATE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 523 by Representative Romero

AMENDMENT NO. 1

On page 1, line 2, after "To" and before "enact" delete "amend and reenact R.S. 47:306(A)(3) and to"

AMENDMENT NO. 2

On page 1, line 6, after "tax returns;" delete "to provide for" and at the beginning of line 7, delete "limitations;"

AMENDMENT NO. 3

On page 1, line 10, after "Section 1." delete "R.S. 47:306(A)(3) is hereby amended and reenacted and"

AMENDMENT NO. 4

On page 1, delete lines 13 through 19

AMENDMENT NO. 5

On page 2, delete lines 1 through 13

AMENDMENT NO. 6

On page 2, delete lines 26 through 29 and on page 3, delete lines 1 through 8 and insert the following:

"(3) For the purpose of compensating the dealer in accounting for and remitting the tax levied by the local ordinance, each dealer shall be allowed compensation at the rate specified in the local ordinance in the form of a deduction in submitting his report and paying the amount due by him, provided the amount due was not delinquent at the time of payment. The amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the compensation allowed by the dealer."

AMENDMENT NO. 7

On page 4, delete lines 9 and 10 and insert the following:

"Section 2. This Act shall become effective on July 1, 2025, and shall be applicable to taxable periods beginning on and after July 1, 2025."

AMENDMENT NO. 8

On page 4, delete lines 11 through 15