

CONFERENCE COMMITTEE REPORT
House Bill No. 42 By Representative Montgomery

November 22, 2005

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 42 by Representative Montgomery, recommend the following concerning the Reengrossed bill:

1. Reject the amendment proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 18, 2005.
2. Reject the Senate Floor amendment proposed by Senator Mount and adopted by the Senate on November 21, 2005.
3. Reject the Senate Floor amendment proposed by Senator Nick Gautreaux and adopted by the Senate on November 21, 2005.
4. Reject the set of eleven Senate Floor amendments proposed by Senator Nick Gautreaux and adopted by the Senate on November 21, 2005.
5. Reject the set of eleven Senate Floor amendments proposed by Senator Nick Gautreaux and adopted by the Senate on November 21, 2005.
6. Reject the set of two Senate Floor amendments proposed by Senator Shepherd and adopted by the Senate on November 21, 2005.
7. Amend reengrossed bill as follows:

AMENDMENT NO. 1

On page 2, line 1, after "to" and before "consumer" insert "the first two thousand five hundred dollars of the sales price or cost price of any"

AMENDMENT NO. 2

On page 2, line 2, after "December" change "9, 10, and 11, 2005." to "16, 17, and 18, 2005." and delete the remainder of the line.

AMENDMENT NO. 3

On page 2, delete lines 3 through 6 in their entirety.

AMENDMENT NO. 4

On page 2, at the end of line 8, delete the comma "," and insert a period "." and "Consumer purchases shall not include the purchase of meals furnished for consumption on the premises where purchased, including to-go orders."

AMENDMENT NO. 5

On page 2, delete lines 9 through 11 in their entirety.

AMENDMENT NO. 6

On page 2, line 12, after "December" change "9, 10, and 11, 2005," to "16, 17, and 18, 2005,"

AMENDMENT NO. 7

On page 2, line 20, after "December" change "9, 10, and 11, 2005," to "16, 17, and 18, 2005,"

AMENDMENT NO. 8

On page 2, at the beginning of line 23, change "9, 10, and 11, 2005," to "16, 17, and 18, 2005,"

AMENDMENT NO. 9

On page 2, line 24, after "December" change "9, 10, and 11, 2005," to "16, 17, and 18, 2005,"

AMENDMENT NO. 10

On page 2, line 28, change "11" to "18"

AMENDMENT NO. 11

On page 3, at the end of line 1 and the beginning of line 2, after "December" change "9, 10, and 11, 2005," to "16, 17, and 18, 2005,"

AMENDMENT NO. 12

On page 3, line 3, after "December" change "11" to "18"

AMENDMENT NO. 13

On page 3, line 5, after "December" change "11" to "18"

AMENDMENT NO. 14

On page 3, line 6, after "December" change "9, 10, and 11, 2005," to "16, 17, and 18, 2005,"

AMENDMENT NO. 15

On page 3, line 14, after "December" change "11" to "18"

AMENDMENT NO. 16

On page 3, between lines 19 and 20, insert the following:

"H.(1) Notwithstanding any other provision of law to the contrary, the sales tax levied by the state of Louisiana and its political subdivisions whose boundaries are coterminous with those of the state shall not apply to the first two thousand five hundred dollars of the sales price or cost price of any purchases of tangible personal property by businesses located in a Hurricane Katrina or Hurricane Rita Federal Emergency Management Agency Individual Assistance Area that occur on December 16, 17, and 18, 2005.

(2) This Subsection shall only apply to purchases of tangible personal property that will replace property damaged, destroyed or lost as a result of the conditions created by Hurricane Katrina or Hurricane Rita.

(3) No business shall be entitled to purchase tangible personal property under this Section without the payment of tax before applying for and receiving from the secretary of the Department of Revenue a Sales Tax Holiday Exemption Certificate.

(4) The secretary of the Department of Revenue shall issue Sales Tax Holiday Exemption Certificates to business applicants that meet all of the following criteria:

(a) The business is located in a Hurricane Katrina or Hurricane Rita Federal Emergency Management Agency Individual Assistance Area.

(b) The business had property that was damaged, destroyed, or lost as a result of the conditions created by Hurricanes Katrina or Rita."

Respectfully submitted,

Representative Billy Montgomery

Senator Willie Mount

Representative Bryant O. Hammett, Jr.

Senator Derrick Shepherd

Representative Charmaine Marchand

Senator Edwin R. Murray