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**HOUSE COMMITTEE AMENDMENTS**

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 847 by Representative Pugh

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1 AMENDMENT NO. 1

2 On page 1, line 7, after "rulemaking;" insert "to provide for effectiveness;"

3 AMENDMENT NO. 24 On page 1, line 15, after "Louisiana" delete "consumers" and insert "taxpayers"5 AMENDMENT NO. 36 On page 2, at the beginning of line 1, after "(2)" insert "(a)" and after "every" change  
7 "person" to "taxpayer"8 AMENDMENT NO. 49 On page 2, at the beginning of line 4, after "dealer" insert a comma "," and after "annual"  
10 delete "use tax return to remit use tax" and insert "consumer use tax payment on a return"  
11 prescribed by the secretary, hereinafter referred to as "return"12 AMENDMENT NO. 513 On page 2, line 6, after "apply." delete the remainder of the line, delete line 7 in its entirety  
14 and insert the following:15 "(b) The provisions of this Subsection for the reporting and payment of use  
16 tax shall not apply to the payment of sales and use taxes on any of the following  
17 types of purchases:18 (i) Purchases by businesses.19 (ii) A purchase for which a dealer is required to collect sales and use tax  
20 pursuant to R.S. 47:304. For purposes of this Item, "dealer" shall have the meaning  
21 provided in R.S. 47:301(4).22 (3)(a) The secretary"23 AMENDMENT NO. 624 On page 2, line 8, after "for the" delete "use tax return. The return" and insert "making of"  
25 a use tax payment which26 AMENDMENT NO. 727 On page 2, line 11, after "by that" delete "person" and insert "taxpayer"28 AMENDMENT NO. 829 On page 2, line 12, after "instructions" delete "for the return"

1 AMENDMENT NO. 9

2 On page 2, at the beginning of line 16, after "~~the~~" delete "use tax became due" and insert  
3 "purchases were made" and after "which" insert "the payment is due and"

4 AMENDMENT NO. 10

5 On page 2, line 17, after "holiday, the" and before "return" insert "payment and"

6 AMENDMENT NO. 11

7 On page 2, delete lines 20 and 21 in their entirety, and insert the following:

8 "(b) In the preparation of the return filed to make an annual consumer use tax  
9 payment, the taxpayer shall report his use tax"

10 AMENDMENT NO. 12

11 On page 2, line 23, after "services" delete the period "." and insert the following:

12 "by electing to use either of the following methods:

13 (i) The taxpayer may calculate and report their actual use tax liabilities.

14 (ii) The taxpayer may use the use tax table to report their estimated use tax  
15 liabilities."

16 AMENDMENT NO. 13

17 On page 2, line 28, after "and the" delete "consumer's" and insert "taxpayer's" and after  
18 "liabilities." and before "The" insert "(c)"

19 AMENDMENT NO. 14

20 On page 2, line 29, after "liabilities for" and before "purchases." delete "business" and insert  
21 the following:

22 "any of the following types of purchases:

23 (i) Business"

24 AMENDMENT NO. 15

25 On page 3, between lines 3 and 4, insert the following:

26 "(ii) The purchase of any item of tangible personal property which is  
27 required to be licensed or registered under any state or federal law."

28 AMENDMENT NO. 16

29 On page 3, at the end of line 5, after "status" and before the period "." insert a comma "," and  
30 insert "as provided in Subparagraph (j) of this Paragraph"

31 AMENDMENT NO. 17

32 On page 3, at the beginning of line 6, after "If the" delete "consumer's" and insert  
33 "taxpayer's"

1 AMENDMENT NO. 18

2 On page 3, at the beginning of line 8, after "If the" delete "consumer's" and insert  
3 "taxpayer's"

4 AMENDMENT NO. 19

5 On page 3, at the beginning of line 11, after "If the" delete "consumer's" and insert  
6 "taxpayer's"

7 AMENDMENT NO. 20

8 On page 3, at the beginning of line 14, after "If the" delete "consumer's" and insert  
9 "taxpayer's"

10 AMENDMENT NO. 21

11 On page 3, at the beginning of line 17, after "If the" delete "consumer's" and insert  
12 "taxpayer's"

13 AMENDMENT NO. 22

14 On page 3, at the beginning of line 20, after "If the" delete "consumer's" and insert  
15 "taxpayer's"

16 AMENDMENT NO. 23

17 On page 3, at the beginning of line 23, after "If the" delete "consumer's" and insert  
18 "taxpayer's"

19 AMENDMENT NO. 24

20 On page 3, at the beginning of line 26, after "If the" delete "consumer's" and insert  
21 "taxpayer's"

22 AMENDMENT NO. 25

23 On page 4, at the beginning of line 1, after "If the" delete "consumer's" and insert  
24 "taxpayer's"

25 AMENDMENT NO. 26

26 On page 4, at the end of line 3, delete "of one" and delete line 4 in its entirety and insert  
27 "(.0008)."

28 AMENDMENT NO. 27

29 On page 4, between lines 4 and 5, insert the following:

30 "(j) For purposes of this Subsection, "taxpayer" means a married couple  
31 filing a joint income tax return, or an individual filing an income tax return as either  
32 single, head of household, qualifying widow(er), or married filing separately.  
33 "Taxpayer" shall not include any person who, pursuant to R.S. 47:101, is not  
34 required to file a tax return."

35 AMENDMENT NO. 28

36 On page 4, line 17, after "Register" and before the period "." insert "as a potpourri notice"

1 AMENDMENT NO. 29

2 On page 4, at the beginning of line 18, after "If a" delete "person" and insert "taxpayer"

3 AMENDMENT NO. 30

4 On page 4, after line 25, insert the following:

5 "(7) The provisions of this Subsection shall terminate and cease to be  
6 effective upon the effective date of a federal law that requires remote or out of state  
7 dealers to collect and remit Louisiana state sales and use tax on their Internet, mail  
8 order, or other remote sales into the state. For purposes of this Paragraph, the  
9 department shall publish the effective date of the federal law in the Louisiana  
10 Register as a potpourri notice.

11 Section 2. This Act shall become effective upon signature by the governor  
12 or, if not signed by the governor, upon expiration of the time for bills to become law  
13 without signature by the governor, as provided by Article III, Section 18 of the  
14 Constitution of Louisiana. If vetoed by the governor and subsequently approved by  
15 the legislature, this Act shall become effective on the day following such approval."