HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Appropriations to Engrossed House Bill No. 847 by Representative Pugh

1 AMENDMENT NO. 1

2 On page 1, line 14, after "(1)" and before "Since" insert "Use Tax." and after "that" and
3 before "tax" delete "sales"

4 AMENDMENT NO. 2

5 On page 2, at the beginning of line 1, delete "(2)(a)" and insert "(2) Annual Consumer Use
6 Tax Payment. (a)"

7 AMENDMENT NO. 3

8 On page 2, line 5, after "return"." delete the remainder of the line, delete lines 6 and 7 in
9 their entirety and insert the following:

10   "The tax payment and return are due on or before the fifteenth day of the fifth month
11   following the close of the year in which the purchases were made. In the event that
12   the date on which the payment is due and returns shall be filed falls on a Saturday,
13   Sunday, or legal holiday, the payment and return shall be made and filed on the next
14   business day.

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

20 AMENDMENT NO. 4

21 On page 2, at the beginning of line 8, delete "(b)" and insert "(c)"

22 AMENDMENT NO. 5

23 On page 2, at the beginning of line 15, delete "(3)(a)" and insert "(3) Form and Content of
24 Return. (a)"

25 AMENDMENT NO. 6

26 On page 2, line 19, after "include a" and before "use" insert "safe harbor"

27 AMENDMENT NO. 7

28 On page 2, line 20, after "estimated" and before "use" insert "amounts of"

29 AMENDMENT NO. 8

30 On page 2, line 21, after "year" delete the period "." and the remainder of the line, and insert
31 a comma "," and "which safe harbor amounts may be used to make the annual consumer use
32 tax payment as provided in Paragraph (2) of this Subsection."

1   AMENDMENT NO. 9

2   On page 2, delete lines 22 through 25 in their entirety, and from the beginning of line 26
3   delete "business day." and insert the following:

4   "The amounts contained in the safe harbor use tax table are deemed to be safe harbor
5   amounts. For purposes of this Subsection "safe harbor" means that if a taxpayer uses
6   the safe harbor use tax table in accordance with the applicable adjusted gross income
7   range, then the department shall not assess the difference, if any, between the use tax
8   liability reported in accordance with the use tax table and the taxpayer's actual use
9   tax liability for nonbusiness purchases during the year. A taxpayer may utilize the
10   safe harbor amounts for payment of use tax without regard to any requirement to file
11   an income tax return pursuant to R.S. 47:101."

12   AMENDMENT NO. 10

13   On page 3, line 4, after "use the" and before "use tax" insert "safe harbor"

14   AMENDMENT NO.   11

15   On page 3, delete line 5 through 10 in their entirety and insert "liability using the appropriate
16   safe harbor amount."

17   AMENDMENT NO. 12

18   On page 3, between lines 10 and 11, insert the following:

19   "(c) For taxable transactions occurring outside of the state upon which tax
20   was paid to another jurisdiction, the credit for taxes paid allowed under R.S.
21   47:303(A)(3)(a) shall apply."

22   AMENDMENT NO. 13

23   On page 3, at the beginning of line 11, delete "(c)" and insert "(d)"

24   AMENDMENT NO. 14

25   On page 3, line 14, after "pursuant to" and before the comma "," delete "the Sales and Use
26   Tax Law" and insert "Subtitle II of this Title"

27   AMENDMENT NO. 15

28   On page 4, delete lines 19 through 23 in their entirety

29   AMENDMENT NO. 16

30   On page 5, at the beginning of line 19, after "(7)" insert the following:

31   "The secretary shall distribute one half of the proceeds of the tax collected
32   under this Subsection in the same manner as provided in R.S. 47:302(K)(7).
33   (8)"