

**HOUSE COMMITTEE AMENDMENTS**

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 768 by Representative Jay Morris

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line, delete lines 3 through 6  
3 in their entirety, and insert the following:

4 "R.S. 4:168 and 227, R.S. 33:4169(D), R.S. 47:301(3) through (18) and (28)(a),  
5 302(R)(2), (S), and (T), 305, 305.1(A), 305.16, 305.20(C), 305.25(A)(introductory  
6 paragraph), 305.36(A), (B), and (C)(1), 305.50(A)(1), (2)(a), (B), (E), and (F),  
7 305.51(A), 305.54(B)(1), 305.58(A)(1), 305.59, 305.60(A)(1), 305.62(B)(1), 305.63,  
8 305.64(A)(1), 305.65(A), 305.68, 305.70, 305.71, 318(A), 321(H)(2) through (5), (I),  
9 and (K), and 6001(A), and R.S. 51:1307(C);"

10 AMENDMENT NO. 2

11 On page 1, delete lines 11 through 20 in their entirety, and on page 2, delete lines 1 through  
12 9 in their entirety and insert the following:

13 "Section 1. R.S. 4:168 and 227 are hereby amended and reenacted to read as  
14 follows:

15 §168. License fees, commissions, and taxes of this Part in lieu of ~~all other such~~ taxes

16 The license fees, commissions, and taxes imposed in this Part are in lieu of  
17 all other ~~such~~ licenses, ~~sales excise and taxes~~, occupational taxes ~~to~~, and certain  
18 sales and use taxes imposed by the state or to any parish, city, town, or other political  
19 subdivision thereof. However, the taxable transactions of a licensee shall be subject  
20 to the state sales and use taxes imposed pursuant to Chapter 2-A of Subtitle II of  
21 Title 47 of the Louisiana Revised Statutes of 1950, as amended.

22 \* \* \*

23 §227. License fees, commissions, and taxes of this Part in lieu of ~~all other such~~ taxes

24 The license fees, commissions, and taxes imposed upon an offtrack wagering  
25 facility in this Part are in lieu of all other ~~such~~ licenses, ~~sales, excise, and taxes~~,  
26 occupational taxes ~~to~~, and certain sales and use taxes imposed by the state or to any  
27 parish, city, town, municipality, or other political subdivision thereof. However, the  
28 taxable transactions of a licensee shall be subject to the state sales and use taxes  
29 imposed pursuant to Chapter 2-A of Subtitle II of Title 47 of the Louisiana Revised  
30 Statutes of 1950, as amended.

31 Section 2. R.S. 33:4169(D) is hereby amended and reenacted to read as  
32 follows:

33 §4169. Collection contracts for sewerage service charges; access charges;  
34 enforcement procedures for delinquent charges

35 \* \* \*

36 D. Any municipal corporation, parish, or sewerage or water district shall  
37 have the power to execute and enter into a contract with any private company for the  
38 construction of sewerage or wastewater treatment facilities and for the operation of

1 such facilities. Any such private company shall have in its construction and  
2 operation of such facilities the same ad valorem and sales tax liability exemption as  
3 the municipal corporation, parish, or sewerage or water district with which it  
4 contracts for such purpose; however, this exemption shall not be applicable to  
5 taxable transactions subject to the state sales and use taxes imposed pursuant to  
6 Chapter 2-A of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as  
7 amended.

8 \* \* \*

9 Section 3. R.S. 47:301(3) through (18) and (28)(a), 302(R)(2), (S), and (T),  
10 305, 305.1(A), 305.16, 305.20(C), 305.25(A)(introductory paragraph), 305.36(A),  
11 (B), and (C)(1), 305.50(A)(1), (2)(a), (B), (E), and (F), 305.51(A), 305.54(B)(1),  
12 305.58(A)(1), 305.59, 305.60(A)(1), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A),  
13 305.68, 305.70, 305.71, 318(A), 321(H)(2) through (5), (I), and (K), and 6001(A),  
14 are hereby amended and reenacted to read as follows:"

15 AMENDMENT NO. 3

16 On page 2, line 28, after "service costs," delete the remainder of the line and delete line 29  
17 in its entirety and on page 3, at the beginning of line 1, delete "installation,"

18 AMENDMENT NO. 4

19 On page 3, at the end of line 3, insert the following:

20 "Service costs for installing the articles of tangible personal property, if such costs  
21 are separately billed to the customer at the time of sale shall be excluded from "cost  
22 price" for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
23 331, and sales and use taxes imposed by a political subdivision."

24 AMENDMENT NO. 5

25 On page 4, line 25, after "price"" and before "shall not" insert a comma "," and insert the  
26 following:

27 solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
28 331, and sales and use taxes imposed by a political subdivision,

29 AMENDMENT NO. 6

30 On page 5, line 6, after "the state" and before "and by" delete "under R.S. 47:302 and 331"

31 AMENDMENT NO. 7

32 On page 5, delete lines 16 and 17 in their entirety, and insert the following:

33 "(h)(i) For"

34 AMENDMENT NO. 8

35 On page 6, line 2, after "and 331," delete the remainder of the line and delete line 3 and  
36 insert "and for those of a political"

37 AMENDMENT NO. 9

38 On page 13, line 11, after "use taxes" delete the remainder of the line and insert the  
39 following:

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 "imposed by the state under R.S. 47:302 and 331, and sales and use taxes imposed  
2 by a political subdivision,"

3 AMENDMENT NO. 10

4 On page 14, at the end of line 14, delete "solely for" delete line 15 in its entirety and at the  
5 beginning of line 16, delete "sales and use tax imposed by a political subdivision"

6 AMENDMENT NO. 11

7 On page 14, line 21, after "defined" and before "shall not" insert a comma "," and insert the  
8 following:

9 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
10 taxes imposed by a political subdivision,"

11 AMENDMENT NO. 12

12 On page 14, line 28, after "purposes of" delete the remainder of the line and insert the  
13 following:

14 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
15 taxes imposed by a political subdivision, the term"

16 AMENDMENT NO. 13

17 On page 15, line 3, after "purposes of" delete the remainder of the line and insert the  
18 following:

19 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
20 taxes imposed by a political subdivision, "lease"

21 AMENDMENT NO. 14

22 On page 15, line 9, after "purposes of" delete the remainder of the line and insert the  
23 following:

24 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
25 taxes imposed by a political subdivision, "lease"

26 AMENDMENT NO. 15

27 On page 16, at the end of line 3, delete "under" and at the beginning of line 4, delete "R.S.  
28 47:302 and 331"

29 AMENDMENT NO. 16

30 On page 16, line 25, after "use tax" and before "on the" insert imposed under R.S. 47:302  
31 and 331"

32 AMENDMENT NO. 17

33 On page 18, line 19, after "state" and before the comma "," delete "imposed under R.S.  
34 47:302 and 331"

35 AMENDMENT NO. 18

36 On page 20, at the end of line 2, after "state" and before "on" insert "under R.S. 47:302 and  
37 331"

1 AMENDMENT NO. 19

2 On page 20, at the end of line 4, after "taxes imposed" and before "on" insert "under R.S.  
3 47:302 and 331"

4 AMENDMENT NO. 20

5 On page 22, at the beginning of line 23, after "(d)" and before "term" delete "The" and insert  
6 the following:

7 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
8 331, and sales and use taxes imposed by a political subdivision, the"

9  
10 AMENDMENT NO. 21

11 On page 23, at the beginning of line 22, after "(i)" and before "term" delete "The" and insert  
12 the following:

13 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
14 331, and sales and use taxes imposed by a political subdivision, the"

15 AMENDMENT NO. 22

16 On page 25, line 10, after "state" and before "and political" insert the following:

17 "sales and use taxes imposed under R.S. 47:302 and 331"

18 AMENDMENT NO. 23

19 On page 25, line 14, after after "state" and before "and political" insert the following:

20 "sales and use taxes imposed under R.S. 47:302 and 331"

21 AMENDMENT NO. 24

22 On page 26, line 1, after "purposes of" and before "and political" insert "state sales and use  
23 taxes imposed under R.S. 47:302 and 331"

24 AMENDMENT NO. 25

25 On page 27, delete line 2 in its entirety and at the beginning of line 3, delete "a political  
26 subdivision" and insert "by all taxing authorities in the state"

27 AMENDMENT NO. 26

28 On page 27, delete line 15 in its entirety and on line 16, delete "by a political subdivision"  
29 and insert "by any political subdivision of the state"

30 AMENDMENT NO. 27

31 On page 27, line 23, after "the state" delete the remainder of the line and from the beginning  
32 of line 24, delete "47:302 and 331"

33 AMENDMENT NO. 28

34 On page 29, line 26, after "purposes of" delete the remainder of the line and at the beginning  
35 of line 27, delete "political subdivision of the state" and insert the following:

1 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
2 taxes imposed by a political subdivision"

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4 AMENDMENT NO. 29

5 On page 30, line 12, after "state" and before the comma "," insert "under R.S. 47:302 and  
6 331"

7 AMENDMENT NO. 30

8 On page 31, line 1, after "state" and before "or any" insert "under R.S. 47:302 and 331"

9 AMENDMENT NO. 31

10 On page 32, line 16, after "(b)" and before "term" delete "The" and insert "

11 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
12 331, and sales and use taxes imposed by a political subdivision, the"

13 AMENDMENT NO. 32

14 On page 32, at the beginning of line 21, after "(c)" and before "shall" delete ""Sales price""  
15 and insert the following:

16 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
17 331, and sales and use taxes imposed by a political subdivision, "sales price""

18 AMENDMENT NO. 33

19 On page 33, at the end of line 18, after "taxes imposed" delete the remainder of the line and  
20 at the beginning of line 19, delete "R.S. 47:302 and 331"

21 AMENDMENT NO. 34

22 On page 34, at the end of line 4, delete "under" and at the beginning of line 5, delete "R.S.  
23 47:302 and 331"

24 AMENDMENT NO. 35

25 On page 34, line 17, after "sales price"" insert "tax" and delete the remainder of the line

26 AMENDMENT NO. 36

27 On page 34, at the end of line 27, delete "under" and at the beginning of line 28, delete "R.S.  
28 47:302 and 331"

29 AMENDMENT NO. 37

30 On page 37, delete line 13 and 14 in their entirety and insert "shall not include"

31 AMENDMENT NO. 38

32 On page 37, delete lines 19 and 20 in their entirety and insert "defined as public"

33 AMENDMENT NO. 39

34 On page 38, line 5, after "(iv)" delete the remainder of the line and insert the following:

1 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
2 331, and sales and use taxes imposed by a political subdivision,"

3  
4 AMENDMENT NO. 40

5 On page 40, line 4, after "(h)" and before "term" delete "The" and insert the following:

6 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
7 331, and sales and use taxes imposed by a political subdivision, the"

8 AMENDMENT NO. 41

9 On page 41, delete lines 23 and 24 in their entirety and insert "(c) The"

10 AMENDMENT NO. 42

11 On page 42, line 2, after "use tax" and before the comma "," delete "imposed under R.S.  
12 47:302 and 331"

13 AMENDMENT NO. 43

14 On page 47, line 13, after "levied by" and before "shall not" delete "all tax authorities in the  
15 state," and insert the following:

16 "the state under R.S. 47:302 and 331, and sales and use taxes levied by a political  
17 subdivision,"

18 AMENDMENT NO. 44

19 On page 47, line 17, after "imposed by" and before "shall not" delete "all tax authorities in  
20 this state" and insert the following:

21 "the state under R.S. 47:302 and 331, and sales and use taxes imposed by a political  
22 subdivision,"

23 AMENDMENT NO. 45

24 On page 48, at the beginning of line 29, after "state" and before "and any" insert "under R.S.  
25 47:302 and 331"

26 AMENDMENT NO. 46

27 On page 50, at the beginning of line 24, insert "under R.S. 47:302 and 331"

28 AMENDMENT NO. 47

29 On page 50, on line 26, after "imposed" and before "on the" insert "under R.S. 47:302 and  
30 331

31 AMENDMENT NO. 48

32 On page 52, line 12, after "purposes of" delete the remainder of the line and insert the  
33 following:

34 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
35 taxes imposed by a political subdivision, "use"

1 AMENDMENT NO. 49

2 On page 52, line 23, after "state" and before "and political" delete "sales and use tax imposed  
3 by R.S. 47:302 and 331"

4 AMENDMENT NO. 50

5 On page 53, line 13, after "purposes of" delete the remainder of the line and insert the  
6 following:

7 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
8 taxes imposed by a political subdivision, "use"

9 AMENDMENT NO. 51

10 On page 53, line 26, after "purposes of" delete the remainder of the line and insert the  
11 following:

12 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
13 taxes imposed by a political subdivision, "use"

14 AMENDMENT NO. 52

15 On page 54, line 5, after "the state" delete the remainder of the line and at the beginning of  
16 line 6, delete "and 331"

17 AMENDMENT NO. 53

18 On page 54, at the beginning of line 12, after "by" and before "all taxing" delete "the state  
19 under R.S. 47:302 and 331 and"

20 AMENDMENT NO. 54

21 On page 54, line 22, after "the state" and before the comma "," delete "under R.S. 47:302 and  
22 331"

23 AMENDMENT NO. 55

24 On page 55, at the end of line 8, delete "under" and at the beginning of line 9, delete "R.S.  
25 47:302 and 331"

26 AMENDMENT NO. 56

27 On page 55, line 26, after "the state" and before "or any" insert "under R.S. 47:302 and 331"

28 AMENDMENT NO. 57

29 On page 58, line 21, after "state" and before "and any" insert "under R.S. 47:302 and 331"

30 AMENDMENT NO. 58

31 On page 59, delete lines 3 through 29 in their entirety, delete pages 60 through 63 in their  
32 entirety, and on page 64, delete lines 1 through 27 in their entirety and insert the following:

33 " \* \* \*  
34 §302. Imposition of tax  
35 \* \* \*

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

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\* \* \*

(2) ~~Notwithstanding~~ Except as otherwise provided in this Paragraph, notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective from July 1, 2007. However, beginning July 1, 2015, the provisions of this Paragraph shall be inapplicable with regard to the state sales and use tax imposed under R.S. 47:321.

\* \* \*

S. ~~Notwithstanding~~ Except as otherwise provided in this Paragraph, notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted during the 2004 First Extraordinary Session which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007. However, beginning July 1, 2015, the provisions of this Paragraph shall be inapplicable with regard to the state sales and use tax imposed under R.S. 47:321.

T. ~~Notwithstanding~~ Except as otherwise provided in this Paragraph, notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted to make any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009. However, beginning July 1, 2015, the provisions of this Paragraph shall be inapplicable with regard to the state sales and use tax imposed under R.S. 47:321.

AMENDMENT NO. 59

On page 65, line 9, after "state" and before "only" insert "under R.S. 47:302 and 331"

AMENDMENT NO. 60

On page 74, line 10, after "Louisiana" and before "or any" insert "under R.S. 47:302 and 331"

AMENDMENT NO. 61

On page 74, between lines 21 and 22, insert the following:

"§305.1. Exclusions and exemptions; ships and ships' supplies

A. ~~The~~ Except as otherwise provided herein, the tax imposed by taxing authorities shall not apply to sales of materials, equipment, and machinery which enter into and become component parts of ships, vessels, or barges, including commercial fishing vessels, drilling ships, or drilling barges, of fifty tons load displacement and over, built in Louisiana nor to the gross proceeds from the sale of such ships, vessels, or barges when sold by the builder thereof. However, the state sales and use tax imposed under R.S. 47:321 shall be applicable to the sale of such a ship, vessel, or barge.

\* \* \*

§305.16. Exclusions and exemptions; cable television installation and repair

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.



1                   The sales and use taxes imposed by the state under R.S. 47:302 and 331 or  
2 by any political subdivision thereof shall not apply to necessary fees incurred in  
3 connection with the installation and service of cable television. Such exemption  
4 shall not apply to purchases made by any cable television system, but shall only  
5 apply to funds collected from the subscriber for regular service, installation and  
6 repairs.

7   \*       \*       \*

8                   §305.20. Exclusions and exemptions; Louisiana commercial fishermen

9   \*       \*       \*

10                   C. An owner who has obtained a certificate of exemption shall, with respect  
11 to the vessel identified in the certificate for the harvesting or production of fish and  
12 other aquatic life, including shrimp, oysters, and clams, and certain seafood  
13 processing facilities described in Subsection A, be exempt from the taxes described  
14 in Subsection A, as follows:

15                   (1) Taxes imposed by the state under R.S. 47:302 and 331 as applied to the  
16 materials and supplies necessary for repairs to the vessel or facility if they are  
17 purchased by the owner and later become a component part of the vessel or facility.

18                   (2) Taxes imposed by the state under R.S. 47:302 and 331 as applied to  
19 materials and supplies purchased by the owner of the vessel or facility where such  
20 materials and supplies are loaded upon the vessel or delivered to the facility for use  
21 or consumption in the maintenance and operation thereof for commercial fishing and  
22 processing ventures. For purposes of this Paragraph, it shall make no difference  
23 whether the vessel is engaged in interstate, foreign, or intrastate commerce.

24                   (3) Taxes imposed by the state under R.S. 47:302 and 331 as applied to  
25 repair services performed upon the vessel or facility. For the purposes of this  
26 Paragraph, it shall make no difference whether the vessel is engaged in intrastate,  
27 interstate, or foreign commerce.

28                   (4) Taxes imposed by the state under R.S. 47:302 and 331 as applied to the  
29 purchase of gasoline, diesel fuel, and lubricants for the vessel and to sources of  
30 energy and fuels for the facility.

31   \*       \*       \*

32                   §305.25. Exclusions and exemptions; farm equipment

33                   A. The tax imposed by R.S. 47:302(A), ~~321(A)~~, and 331(A) with respect to  
34 the sale and use of farm equipment shall apply only to that portion of the sale price  
35 in excess of fifty thousand dollars for each item of farm equipment. The purchaser  
36 or his representative shall provide on any exemption certificate required for this  
37 exemption a certification that the purchaser is a farmer or is purchasing for an  
38 agricultural facility. The department shall hold the purchaser responsible for any  
39 taxes due. For the purpose of this Section, "farm equipment" includes the following:

40   \*       \*       \*

41                   §305.36. Exclusions and exemptions; motor vehicles

42                   A. Solely for purposes of the sales and use tax levied by the state, such tax  
43 imposed by R.S. 47:302(A), ~~R.S. 47:321(A)~~, and R.S. 47:331(A) shall not apply to  
44 the sale at retail, the purchase, lease, or the importation of motor vehicles, trailers,  
45 or semitrailers as defined by R.S. 47:451 that will be stored, used, or consumed in  
46 this state exclusively for lease or rental, provided that the gross proceeds derived  
47 from the lease or rental of the property not previously taxed shall be at reasonable  
48 market rates. If the secretary of the Department of Revenue finds that any person  
49 who has purchased, used, or imported motor vehicles, trailers, or semitrailers tax free

1 under this Subsection has subsequently leased or rented motor vehicles, trailers, or  
2 semitrailers in transactions not at arms length at below market rates, the secretary  
3 shall presume that the person was not entitled to claim the exemption provided  
4 herein, and the burden shall be on that person to prove otherwise.

5 B. A person who has acquired or used property under this Section without  
6 payment of the tax imposed by R.S. 47:302(A), ~~R.S. 47:321(A)~~, and R.S. 47:331(A)  
7 shall be construed to be in the business of leasing, renting, or selling such property,  
8 whether or not the lessees have the right or obligation to purchase the tangible  
9 personal property or will otherwise acquire title to the property at termination of the  
10 lease. Therefore, a transaction entered into that is entitled lease, rental,  
11 lease-purchase, or similar name which for purposes other than state sales taxation  
12 might be considered a conditional sales contract or transaction in lieu of sale, shall  
13 be deemed for state sales tax purposes to be a taxable lease. The monthly or other  
14 periodic payments made under the agreement shall be subject to the tax imposed by  
15 R.S. 47:302(B), ~~R.S. 47:321(B)~~, and R.S. 47:331(B). These persons shall not be  
16 allowed to make an isolated or occasional non-retail sale of the property under R.S.  
17 47:301(1) or R.S. 47:301(10).

18 C.(1) No person shall be entitled to purchase, use, or import motor vehicles,  
19 trailers, or semitrailers, under this Section without payment of the tax imposed by  
20 R.S. 47:302(A), ~~R.S. 47:321(A)~~, and R.S. 47:331(A) before having received an  
21 exemption number or certificate from the secretary of the Department of Revenue  
22 authorizing him to engage in the business of purchasing, using, or importing motor  
23 vehicles.

24 \* \* \*

25 §305.50. Exemption; vehicles used in interstate commerce; rail rolling stock;  
26 railroad ties

27 A.(1) The sales and use tax imposed by the state of Louisiana under R.S.  
28 47:302 and 331 or any of its local political subdivisions shall not apply to trucks with  
29 a gross weight of twenty-six thousand pounds or more and to trailers if such trucks  
30 and trailers are used at least eighty percent of the time in interstate commerce and  
31 whose activities are subject to the jurisdiction of the United States Department of  
32 Transportation. The determination of whether a truck is used at least eighty percent  
33 of the time in interstate commerce shall be based solely on the actual mileage of such  
34 truck; however, no truck shall have more than twenty percent Louisiana intrastate  
35 miles.

36 (2)(a) The sales and use tax imposed by the state under R.S. 47:302 and 331  
37 or any of its political subdivisions shall not apply to the purchase, use, or lease of a  
38 qualifying truck or to the purchase, use, or lease of a qualifying trailer purchased,  
39 imported, or leased, with or without a qualifying truck, for use with a qualifying  
40 truck.

41 \* \* \*

42 B. The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
43 and 331 or any of its local political subdivisions shall not apply to contract carrier  
44 buses if such buses are used at least eighty percent of the time in interstate  
45 commerce.

46 \* \* \*

47 E.(1) The sales and use tax imposed by the state of Louisiana under R.S.  
48 47:302 and 331 or any of its local political subdivisions or statewide taxing  
49 authorities shall not apply to rail rolling stock sold or leased in this state.

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1 (2) The sales and use tax imposed by the state of Louisiana under R.S.  
2 47:302 and 331 or statewide taxing authorities shall not apply to parts or services  
3 used in the fabrication, modification, or repair of rail rolling stock. A political  
4 subdivision may, by ordinance, provide that sales and use tax imposed by the  
5 political subdivision shall not apply to parts or service used in the fabrication,  
6 modification, or repair of rail rolling stock.

7 F. The sales and use tax imposed by the state under R.S. 47:302 and 331, its  
8 statewide taxing authorities, or any of its political subdivisions shall not apply to the  
9 "sales price" or "cost price" of railroad ties that a railroad purchases prior to long-  
10 term preservative treatment and installs into the railroad's track system outside the  
11 taxing jurisdiction of the respective taxing authority, whether it be the state, a  
12 statewide taxing authority, or a political subdivision.

13 §305.51. Exemption; utilities used by steelworks and blast furnaces

14 A. The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
15 and 331 or any of its political subdivisions shall not apply to sales or purchases of  
16 utilities used by steelworks, blast furnaces, coke ovens, or rolling mills with more  
17 than one hundred twenty-five full-time employees, which are classified by the  
18 Louisiana Workforce Commission within Sector 331111 of the North American  
19 Industry Classification System as it existed in 2002. However, this exemption shall  
20 not apply to utilities used in and around the production of coke in oil refineries and  
21 the use of coke in oil refineries and other chemical processes.

22 \* \* \*

23 §305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

24 \* \* \*

25 B.(1) Notwithstanding any other provisions of law to the contrary, the sales  
26 tax levied by the state of Louisiana under R.S. 47:302 and 331 and its political  
27 subdivisions whose boundaries are coterminous with those of the state shall not  
28 apply to the first two thousand five hundred dollars of the sales price or cost price  
29 of any consumer purchases of tangible personal property that occur on the first  
30 consecutive Friday and Saturday of August each year.

31 \* \* \*

32  
33 §305.58. Exemption; annual sales tax holiday; hurricane-preparedness items or  
34 supplies; dates; restrictions

35 A.(1) Notwithstanding any other provision of law to the contrary, the sales  
36 and use tax levied by the state of Louisiana under R.S. 47:302 and 331 shall not  
37 apply to the first one thousand five hundred dollars of the sales price of purchases  
38 of hurricane-preparedness items or supplies as defined in this Subsection that occur  
39 during an eligible tax exemption period.

40 \* \* \*

41 §305.59. Exemption; charitable residential construction

42 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
43 and 331 and all of its tax authorities shall not apply to the sale of construction  
44 materials to Habitat for Humanity affiliates, Fuller Center for Housing covenant  
45 partners located in this state, or the Make it Right Foundation when such materials  
46 are intended for use in constructing new residential dwellings in this state.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 §305.60. Exemption; certain water conservation equipment; Sparta Groundwater  
2 Conservation District

3 A.(1) Within the limits provided for in Paragraph (2) of this Subsection, the  
4 sales and use tax imposed by ~~all tax authorities in the state~~ under R.S. 47:302 and  
5 331 and the sales and use taxes imposed by a political subdivision shall not apply to  
6 sales of water conservation equipment for use within the Sparta Groundwater  
7 Conservation District from July 1, 2007, through June 30, 2010. Only persons  
8 defined as "users" under R.S. 38:3087.133(7) shall be eligible for this exemption.

9 \* \* \*

10 §305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

11 \* \* \*

12 B.(1) Notwithstanding any other provisions of law to the contrary, the sales  
13 and use tax levied by the state of Louisiana under R.S. 47:302 and 331 and its  
14 political subdivisions shall not apply to the sales price or cost price of any consumer  
15 purchases of firearms, ammunition, and hunting supplies that occur each calendar  
16 year on the first consecutive Friday through Sunday of September.

17 \* \* \*

18 §305.63. Exemption; commercial farm irrigation equipment

19 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
20 and 331 and its political subdivisions whose boundaries are coterminous with those  
21 of the state shall not apply to the sale of polyroll tubing sold or used for commercial  
22 farm irrigation.

23 §305.64. Exemption; qualifying radiation therapy treatment centers

24 A.(1) The sales and use tax imposed by the state of Louisiana under R.S.  
25 47:302 and 331 shall not apply to the amount paid by qualifying radiation therapy  
26 treatment centers for the purchase, lease, or repair of capital equipment and the  
27 purchase, lease, or repair of software used to operate capital equipment. Any  
28 political subdivision of this state, including parishes and municipalities, may elect  
29 to grant a sales and use tax exemption for the amount paid by qualifying radiation  
30 therapy treatment centers for the purchase, lease, or repair of capital equipment and  
31 the purchase, lease, or repair of software used to operate capital equipment.

32 \* \* \*

33 §305.65. Exemption; charitable residential construction, rehabilitation, and  
34 renovation; limitation

35 A. The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
36 and 331 and all of its tax authorities shall not apply to the sale of construction  
37 materials to Hands on New Orleans and Rebuilding Together New Orleans covenant  
38 partners located in this state when such materials are intended for use in either  
39 constructing, rehabilitating, or renovating residential dwellings in this state which  
40 were destroyed or damaged by Hurricane Katrina or Hurricane Rita.

41 \* \* \*

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1 §305.68. Exemption; Fore!Kids Foundation

2 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
3 and 331 or any political subdivisions shall not apply to the purchase, use, or rental  
4 of materials, services, property, and supplies, by the Fore!Kids Foundation, whose  
5 primary purpose is to fund children's service organizations from monies raised from  
6 golfing events.

7 \* \* \*

8  
9 §305.70. Exemption; "Make It Right Foundation"

10 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
11 and 331 or any political subdivision shall not apply to the sale of construction  
12 materials to the "Make It Right Foundation" when such materials are intended for  
13 use in constructing new residential dwellings in this state.

14 §305.71. Exemption; St. Bernard Project, Inc.

15 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
16 and 331 or any political subdivision as defined in R.S. 47:337.6 shall not apply to the  
17 sale of construction materials to the St. Bernard Project, Inc. when such materials are  
18 intended for use in rehabilitating existing residential dwellings or constructing new  
19 residential dwellings in this state.

20 \* \* \*

21 §318. Disposition of collections

22 A. All monies collected under this Chapter shall be immediately paid into  
23 the state treasury, upon receipt, and first credited to the Bond Security and  
24 Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of  
25 Louisiana; then an amount equal to four-tenths of one percent of all monies collected  
26 under this Chapter, and Chapters 2-A and 2-B of this Subtitle, and R.S. 51:1286 shall  
27 be used as provided in this Section.

28 \* \* \*

29 §321. Imposition of tax

30 \* \* \*

31 H.

32 \* \* \*

33 (2) Notwithstanding any other provision of law to the contrary, including but  
34 not limited to any contrary provisions of this Chapter, the exemption provided for  
35 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective  
36 for purposes of the tax imposed in this Section from July 1, 2007 through June 30,  
37 2015.

38 (3) Notwithstanding any other provision of the law or any other provision  
39 of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for  
40 new boats, vessels, or other water craft used as demonstrators shall be applicable,  
41 operable, and effective for purposes of the tax imposed in this Section for all taxable  
42 periods ~~beginning on or after~~ from July 1, 2009 through June 30, 2015.

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1 (4) Notwithstanding any other provision of law to the contrary, including but  
2 not limited to any contrary provisions of this Chapter, the exemption provided for  
3 in R.S. 47:305.63 shall be applicable, operable, and effective for purposes of the tax  
4 imposed in this Section from July 1, 2009 through June 30, 2015.

5 (5) Notwithstanding any other provision of law to the contrary, including but  
6 not limited to any contrary provisions of this Chapter, the exemption provided for  
7 in R.S. 47:305.64 shall be applicable, operable, and effective for purposes of the tax  
8 imposed in this Section from July 1, 2009 through June 30, 2015.

9 \* \* \*

10 I. Notwithstanding any other provision of law to the contrary and specifically  
11 notwithstanding any provision enacted during the 2004 First Extraordinary Session  
12 which makes any sales and use tax exemption inapplicable, inoperable, and of no  
13 effect for purposes of the tax imposed in this Section, the exemption provided in R.S.  
14 47:305.51 shall be applicable, operable, and effective for all taxable periods  
15 ~~beginning on or after~~ from July 1, 2007, through June 30, 2015.

16 \* \* \*

17 K. Notwithstanding the provisions of Subsection H of this Section or any  
18 other provision of this Chapter to the contrary for purposes of the tax imposed in this  
19 Section, for taxable periods ~~beginning on or after~~ from July 1, 2008, through June  
20 30, 2015, the exemptions to the tax levied by this Section for electric power or  
21 energy, natural gas, steam, and water shall be applicable, operative, and effective.

22 \* \* \*

23 §6001. Antique airplanes and certain other aircraft

24 A. No tax imposed by the state, except for the state sales and use tax  
25 imposed under R.S. 47:321, or by any parish, municipality, school board, or any  
26 political subdivision of the state shall be imposed on antique airplanes which are  
27 maintained by private collectors and not used for commercial purposes, and no  
28 personal property tax shall be imposed on any aircraft weighing less than six  
29 thousand pounds which is owned by a private individual and not used for  
30 commercial or profit making purposes. The exemption from local taxes contained  
31 in this Section is granted notwithstanding the provisions of R.S. 47:302, and such  
32 exemption shall apply to any sales and use tax levied by any local governmental  
33 subdivision or school board.

34 Section 4. R.S. 51:1307(C) is hereby amended and reenacted to read as  
35 follows:

36 §1307. Refund procedure

37 \* \* \*

38 C. The refund may consist of a credit card refund as provided for in  
39 Subsection D of this Section, or of a cash or check payment in any currency deemed  
40 appropriate by the commission, without interest to the international traveler, of the  
41 total ~~sales tax of the state~~ state sales tax paid under the provisions of R.S. 47:302 and  
42 331, and of any participating local tax authority paid by the international traveler as  
43 reflected on the invoices or receipts and as verified by the refund form, less the  
44 handling fee charged. The international traveler's copy of the refund form will be  
45 kept by the refund agent. The invoices or receipts which were attached to the refund  
46 form shall be returned to the international traveler, stamped "Sales Tax Refunded".

47 \* \* \*

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- 1 AMENDMENT NO. 62
- 2 On page 74, line 22, change "Section 2." to "Section 5."