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**SENATE COMMITTEE AMENDMENTS**

2015 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 555 by Representative Fannin

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1 AMENDMENT NO. 1

2 On page 1, line 5, after "dealers;"insert the following:

3 "to authorize tax refunds under certain circumstances;"

4 AMENDMENT NO. 2

5 On page 2, line 1, after "system." insert the following:

6 "The tax shall be collected in accordance with the provisions of Subsection U of this  
7 Section."

8 AMENDMENT NO. 3

9 On page 2, line 24, after "Tax." insert "(a)"

10 AMENDMENT NO. 4

11 On page 2, at the end of line 29, insert the following:

12 "(b) Any taxpayer from whom a dealer has actually collected and remitted  
13 the tax due pursuant to Subsection K of this Section may obtain a refund if within  
14 thirty days from the remittance of the tax they provide the secretary with either of the  
15 following:

16 (i) A certified copy of a use tax return that has been filed with the relevant  
17 parish sales and use tax collector concerning the same transaction, together with the  
18 proof of payment of all state and local use taxes due on the transaction.

19 (ii) A certified copy of an affidavit that has been filed with the sales and use  
20 tax commission established pursuant to Paragraph (6) of this Subsection, in a form  
21 prescribed by the commission, affirming that the delivery and all use of the property  
22 subject to tax will be in a parish with no use tax imposed by any local taxing  
23 authority."