SENATE COMMITTEE AMENDMENTS

2016 First Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 61 by Representative Jay Morris

- 1 AMENDMENT NO. 1
- 2 On page 1, line 11, after "305.71," delete the remainder of the line and insert the following:
- 3 "321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P), (Q) and (R) and"
- 4 AMENDMENT NO. 2
- 5 On page 1, line 4, after "(T)," delete the remainder of the line and insert in lieu thereof the 6 following:
- 7 "305(A)(4)a), (5), (6), D(1)(b) through (d), (g)"
- 8 AMENDMENT NO. 3
- 9 On page 1, line 12, after "R.S. 51:1307(C)" insert the following:
- 10 "and to enact R.S. 47:302 (V) and (W), and 321(L) and (M) and 331(S) and (T)"
- 11 AMENDMENT NO. 4
- 12 On page 4, at the end of line 4, delete "(3)" and insert the following:
- 13 "321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P)"
- 14 AMENDMENT NO. 5
- 15 On page 4, at the beginning of the line, delete "and (4)"
- 16 AMENDMENT NO. 6
- On page 4, line 5, after "reenacted" insert "and R.S. 47:302 (V) and (W), and 321(L) and (M)
 and 331(S) and (T) are hereby enacted"
- 19 AMENDMENT NO. 7

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- 20 On page 56, delete lines 6 through 28 and insert the following:
- "(2) 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 through March 31, 2016, and for all taxable periods on and after
 <u>April 1, 2019</u>.
 (3) Notwithstanding any other provision of law to the contrary which makes

(3) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998 <u>through March 31, 2016</u>, and for all taxable periods on and <u>after April 1, 2019</u>.

S. Notwithstanding any other provision of the 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 2	1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2010
	$\frac{2019}{100}$.
3	T. Notwithstanding any other provision of law to the contrary and specifically
4	notwithstanding any provision enacted to make any sales and use tax exemption
5	inapplicable, inoperable, and of no effect, the exemption provided in R.S.
6	47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009
7	through March 31, 2016, and for all taxable periods on and after April 1, 2019.
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9	V. Notwithstanding any other provision of law to the contrary, including but
10	not limited to any contrary provisions of this Chapter, for the period April 1, 2016
11	through April 1, 2019, the following exclusions and exemptions to the tax levied
12	pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no
13	effect: R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S.
14	40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k),
15	(6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa),
16	(i), (k), (l), (m), (n), (q), (t), (y), (bb) through (hh), (13)(d), (e), (k), (l), and (m),
17	(14)(b)(ii)(bb) and (iv), (g)(i)(bb)(I) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h),
18	(i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and
19	(T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through
20	305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28,
21	305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A)
22	through (C) and (E)(2), 305.51, 305.54, 305.57, 305.58, 305.59, 305.61, 305.62,
23	305.63, 305.64, 305.65, 305.67, 305.68, 305.70 and 305.71.
24	W. The provisions of Subsection V of this Section shall supercede and
25	control to the extent of conflict with any other provision of law."
26	AMENDMENT NO. 8
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27	On page 57, delete lines 1 and 2
28	AMENDMENT NO. 9
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	On page 72, between lines 27 and 28, insert the following:
30	"§321. Imposition of tax
30 31	"§321. Imposition of tax * * *
30	"§321. Imposition of tax
30 31 32	"§321. Imposition of tax * * * H.(1) * * *
30 31 32 33	 "§321. Imposition of tax * * * H.(1) * * * (2) Notwithstanding any other provision of law to the contrary, including but
30 31 32 33 34	 "§321. Imposition of tax * * * H.(1) * * * (2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for
30 31 32 33 34 35	 "§321. Imposition of tax * * * H.(1) * * * * (2) 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
30 31 32 33 34 35 36	 "§321. Imposition of tax * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after
30 31 32 33 34 35 36 37	 "§321. Imposition of tax * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019.
30 31 32 33 34 35 36 37 38	 "§321. Imposition of tax * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of
30 31 32 33 34 35 36 37 38 39	 "§321. Imposition of tax * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after <u>April 1, 2019</u>. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new
30 31 32 33 34 35 36 37 38 39 40	 "§321. Imposition of tax * * * H.(1) * * * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable,
30 31 32 33 34 35 36 37 38 39 40 41	 "§321. Imposition of tax * * * H.(1) * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009
30 31 32 33 34 35 36 37 38 39 40 41 42	 "§321. Imposition of tax * * * H.(1) * * * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.
30 31 32 33 34 35 36 37 38 39 40 41 42 43	 "§321. Imposition of tax * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) Notwithstanding any other provision of law to the contrary, including but
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	 "§321. Imposition of tax * * * H.(1) * * * (2) 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 through March 31, 2016, and for all taxable periods on and after <u>April 1, 2019</u>. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for all taxable periods on and after April 1, 2019.
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	 "§321. Imposition of tax * * * H.(1) * * * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective for July 1, 2009
 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 	 "§321. Imposition of tax * * * H.(1) * * * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective for all taxable periods on and after April 1, 2019.
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	 "§321. Imposition of tax * * * H.(1) * * * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective for all taxable periods on and after April 1, 2019. (5) Notwithstanding any other provision of law to the contrary, including but
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	 "§321. Imposition of tax * * * H.(1) * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective for all taxable periods on and after April 1, 2019. (5) 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. 47:305.63 shall be applicable, operable, and effective for all taxable periods on and after April 1, 2019.
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	"§321. Imposition of tax * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) Notwithstanding any other provision of this Chapter, the exemption provided for in R.S. 47:305.63 shall be applicable, operable, and effective for all taxable periods on and after April 1, 2019. (5) 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. 47:305.64 shall be applicable, operable, and effective form July 1, 2009
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	 "§321. Imposition of tax * * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (5) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	 "§321. Imposition of tax * * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (5) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (6) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (6) Notwithstanding any other provision of law to the contrary which makes
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	 "§321. Imposition of tax * * * H.(1) * * * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after <u>April 1, 2019</u>. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (5) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (6) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (6) 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. 47:305.64 shal
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	 * * * * * * * * H.(1) * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after <u>April 1, 2019</u>. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (5) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (6) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (6) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305.60 (b) (2) shall be applicable, operable, and effective
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	 "§321. Imposition of tax * * * H.(1) * * * * * * (2) 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 through March 31, 2016, and for all taxable periods on and after <u>April 1, 2019</u>. (3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (4) 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. 47:305.63 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (5) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (6) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019. (6) 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. 47:305.64 shal

I. Notwithstanding any other provision of the 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

J. 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 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

K. Notwithstanding the provisions of Subsection H of this Section or any other provision of this Chapter to the contrary, for taxable periods beginning on or after July 1, 2008 through March 31, 2016, and for all taxable periods on and after <u>April 1, 2019</u>, the exemptions to the tax levied by this Section for electric power or energy, natural gas, steam, and water shall be applicable, operative, and effective.

L. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016 through April 1, 2019, the following exclusions and exemptions to the tax levied pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no effect: R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k), (6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa), (i), (k), (l), (m), (n), (q), (t), (y), (bb) through (hh), (13)(d), (e), (k), (l), and (m), (14)(b)(ii)(bb) and (iv), (g)(i)(bb)(I) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h), (i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A) through (C) and (E)(2), 305.51, 305.54, 305.77, and 305.71.

<u>M. The provisions of Subsection L of this Section shall supercede and control</u> to the extent of conflict with any other provision of law.

36 AMENDMENT NO. 10

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37 On page 73, delete lines 1 through 27 and on page 74, delete lines 1 and 2 and insert the 38 following:

39 "§331. Imposition of tax

41 P.(1) Notwithstanding any other provision of law to the contrary, except as 42 provided in Paragraph (2) of this Subsection, for the period July 1, 2004 through 43 June 30, 2009, the exemptions to the tax levied by this Section, except for the 44 exemptions provided in R.S. 39:467 and 468, R.S. 47:305(A)(1), (B), (D)(1)(f), (j), 45 (k), (l), (m), (s), and (t), and (G), 305.1, 305.2, 305.3, 305.8, 305.10, 305.14, 305.15, 46 305.20, 305.25(A)(1) and (2), 305.37, 305.38, 305.46, 305.50, and 305.51, and R.S. 47 51:1787, shall be inapplicable, inoperable, and of no effect.

48 (2) For the period July 1, 2004, through December 31, 2005 April 1, 2019, 49 the exemptions to the tax levied by this Section for sales of steam, water, electric 50 power, or energy, and natural gas shall be inapplicable, inoperable, and of no effect 51 as to eighty percent of the tax levied by this Section. Except as provided for in 52 Subsection R of this Section, for the period January 1, 2006, through June 30, 2009, 53 the exemptions to the tax levied by this Section for sales of electric power or energy 54 and natural gas shall be inapplicable, inoperable, and of no effect as to thirty percent 55 of the tax levied by this Section. For the period January 1, 2006, through June 30, 56 2009, the exemptions to the tax levied by this Section for sales of steam and water 57 shall be inapplicable, inoperable, and of no effect as to eighty percent of the tax levied by this Section. 58

Q. Notwithstanding any other provision of the 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 <u>through March 31, 2016</u>, and for all taxable periods on and after April 1, 2019.

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10	S. Notwithstanding any other provision of law to the contrary, including but
11	not limited to any contrary provisions of this Chapter, for the period April 1, 2016
12	through April 1, 2019, the following exclusions and exemptions to the tax levied
13	pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no
14	effect R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S.
15	40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k),
16	(6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa),
17	(i), (k), (l), (m), (n), (q), (t), (y), (bb) through (hh), (13)(d), (e), (k), (l), and (m),
18	(14)(b)(ii)(bb) and (iv), (g)(i)(bb)(I) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h),
19	(i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and
20	(T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through
21	<u>305.9</u> , <u>305.13</u> , <u>305.14</u> , <u>305.16</u> , <u>305.17</u> , <u>305.18</u> , <u>305.19</u> , <u>305.20</u> , <u>305.26</u> , <u>305.28</u> ,
22	<u>305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A)</u>
23	through (C) and (E)(2), 305.51, 305.54, 305.57, 305.58, 305.59, 305.61, 305.62,
24	305.63, 305.64, 305.65, 305.67, 305.68, 305.70 and 305.71.
25	T. The provisions of Subsection S of this Section shall supercede and control

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<u>T. The provisions of Subsection S of this Section shall supercede and contro</u> to the extent of conflict with any other provision of law."