
SENATE FLOOR AMENDMENTS

2016 Regular Session

Amendments proposed by Senator Gary Smith to Reengrossed House Bill No. 795 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 2, line 1, after "(a) Agricultural/Rural" and before "₂" insert:

3 "a tax exemption that pertains to a business or person being located in a
4 rural area; or, engaging in an agricultural trade/business"

5 AMENDMENT NO. 2

6 On page 2, line 2, after "(b) Business Environment" and before "₂" insert:

7 "a tax exemption that encourages competitiveness with other states by
8 impacting the tax burden of business entities that engage in specific activities that
9 include holding or maintaining inventory and/or property in the state, using or
10 deriving benefit from water, electric power, energy or any other utility type
11 resources, or buying, leasing, renting or selling machines or equipment used for the
12 production, modification, creation or facilitation of tangible personal property in the
13 state, or using consumables in the manufacturing process that does not become a part
14 of the final product"

15 AMENDMENT NO. 3

16 On page 2, line 7, after "(c) Corporate Income Tax Formula" and before "₂" insert:

17 "a tax exemption that is unique or specific to Louisiana and relates to
18 assisting, guiding or aiding a business entity in determining the amount of its income
19 for Louisiana tax purposes"

20 AMENDMENT NO. 4

21 On page 2, line 8, after "(d) Dealers and Vendors Compensation and Discounts" and before
22 "₂" insert:

23 "a tax exemption that encourages either the timely filing of a return, report,
24 form or document and/or the timely payment of a tax, fee or other amount due"

25 AMENDMENT NO. 5

26 On page 2, line 9, after "(e) Educational Breaks for Educational Institutions" and before "₂"
27 insert:

28 "a tax exemption that relates to an entity who engages in a specified activity
29 that provides or facilitates the act of learning, or, an entity or institution who
30 provides or facilitates learning"

31 AMENDMENT NO. 6

32 On page 2, line 10, after "(f) Educational Breaks for Individuals" and before "₂" insert:

33 "a tax exemption that pertains to an individual who engages in a specified
34 activity that is beneficial to, provides or facilitates the act of learning"

1 AMENDMENT NO. 7

2 On page 2, line 11, after "(g) Incentives" and before ":" insert:

3 ": a tax exemption that encourages a particular or specified economic activity
4 by modifying the tax burden of the economic activity or behavior that is taking place.
5 Categories of incentives include those that are administered by, that spur the hiring
6 of employees by business, or that are administered by and through a contract with
7 the department of:
8 (i) Louisiana Economic Development.
9 (ii) Culture, Recreation & Tourism.
10 (iii) Environmental Quality.
11 (iv) Revenue, including those for Severance Tax (that is not a part of the
12 normal taxing scheme of other states)"

13 AMENDMENT NO. 8

14 On page 2, line 12, after "(h) Louisiana Constitutional Mandates" and before ":" insert ": a
15 tax exemption outlined in the state constitution that modifies the tax burden"

16 AMENDMENT NO. 9

17 On page 2, line 13, after "(i) Non-itemized Sales and Use Tax Exclusions and Exemptions"
18 and before ":" insert:

19 ": a sales tax exemption that is not individually itemized on a Louisiana sales
20 tax return before March 2016 and is therefore not assigned a value in the Tax
21 Exemption Budget"

22 AMENDMENT NO. 10

23 On page 2, line 14, after "(j) Normal Tax Structure" and before ":" insert:

24 ": an exemption that is commonly used or implemented in other states;
25 enacted to prevent double taxation; or used to prevent the taxation of direct business
26 inputs. The exemption could be mandated by the federal government, the state to
27 ensure a foreign, tribal, local, municipality or state entity addresses taxes owed to the
28 state, the federal or state government to ensure the protections of commerce across
29 state lines, the state government to determine the taxability of businesses when it
30 incurs losses, or the state government on activities that sever the state's natural
31 resources in a manner that is not unique to Louisiana and widely accepted policy
32 among oil producing states"

33 AMENDMENT NO. 11

34 On page 2, line 20, after "(k) Personal Income Tax Formula" and before ":" insert:

35 ": a tax exemption that assists, guides, or aids an individual in determining
36 Louisiana tax table income after determining Louisiana adjusted gross income"

37 AMENDMENT NO. 12

38 On page 2, line 21, after "(l) Retirement, Disability, and Military" and before ":" insert:

39 ": a tax exemption that modifies the tax owed by individuals who receive
40 money, including wages, interest etc., as a result of this special status or position in
41 life that is recognized by statute"

42 AMENDMENT NO. 13

43 On page 2, between lines 21 and 22 insert:

1 "(m) Specialty Sales Tax Exemptions, including the following:
2 (i) Sales tax holidays.
3 (ii) Purchase of a specific items.
4 (iii) Purchase made by a specific taxpayer.
5 (iv) Activities of a specific group or organization.
6 (n) Specialty Income Tax Exemptions, including the following:
7 (i) Performance of a specific activity.
8 (ii) Purchase of a specific item.
9 (iii) Purchase made by a specific taxpayer.
10 (3) No statute, provision, exemption, exclusion, refundable or nonrefundable
11 credit, rebate or deduction listed in the categories outlined above shall be listed in
12 more than one category without a specific notation of doing such.
13 (4) The secretary may add additional categories to the additional opening
14 schedule as deemed appropriate and necessary."