

SENATE FLOOR AMENDMENTS

2016 Second Extraordinary Session

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 51 by Representative Jim Morris

1 AMENDMENT NO. 1

2 Delete Senate Committee Amendment Nos. 1 through 8 proposed by the Senate Committee
3 on Revenue and Fiscal Affairs and adopted by the Senate on June 16, 2016

4 AMENDMENT NO. 2

5 On page 1, line 2, after "reenact" delete the remainder of the line and delete line 3 and insert:

6
7 "R.S. 47:301(introductory paragraph) and (10)(c)(ii)(bb) and 302(X)(introductory
8 paragraph) and to enact R.S."

9 AMENDMENT NO. 3

10 On page 1, delete lines 9 and 10, and insert:

11 "Section 1. R.S. 47:301(introductory paragraph) and (10)(c)(ii)(bb) and
12 302(X)(introductory paragraph) are hereby amended and reenacted and"

13 AMENDMENT NO. 4

14 On page 1, after line 11, insert:

15 "§301. Definitions.

16 As used in this Chapter the following words, terms, and phrases have the
17 meaning meanings ascribed to them in this Section, unless the context clearly
18 indicates a different meaning:

| | | | | |
|----|----------|---|---|---|
| 19 | | * | * | * |
| 20 | (10)(a) | * | * | * |
| 21 | | * | * | * |
| 22 | (c)(i) | * | * | * |
| 23 | (ii)(aa) | * | * | * |

24 (bb) The term phrase "sale at retail" does not include an isolated or
25 occasional sale of tangible personal property by a person not engaged in such
26 business.

27 (I) "Isolated or occasional sale" means any of the following:

28 (aaa) Six or fewer separate sales of taxable items at retail during a
29 twelve-month period by a person who does not habitually engage, or hold himself
30 out as engaging, in the business of selling taxable items at retail.

31 (bbb) The sale of all of the operating assets of a business, or of a separate
32 division, branch, or identifiable segment of a business.

33 (ccc) The sale of tangible personal property by an individual if the property
34 was originally bought by the individual or a member of the individual's family for
35 the personal use of the individual or the individual's family.

36 (ddd) The sale of tangible personal property by an individual if the individual
37 is not required to be registered as a dealer pursuant to this Chapter.

38 (eee) The sale of tangible personal property by an individual if the individual
39 does not employ an auctioneer, broker, or factor, other than an online auction, to sell
40 the property.

41 (fff) The sale of tangible personal property by an individual if the total
42 receipts from sales of the individual's tangible personal property in a calendar year
43 do not exceed five thousand dollars.

44 (ggg) The sale of tangible personal property at a sheriff's sale or tax sale due
45 to foreclosure on the property or the sale by an obligee of tangible personal property

1 acquired by the obligee by foreclosure or otherwise in full or partial satisfaction of
2 an obligation.

3 (II) Notwithstanding any contrary provision in Subsubitem I of this Subitem,
4 the phrase "isolated or occasional sale" shall not include sales of aircraft, boats that
5 are used for recreational purposes, mobile homes, or motor vehicles in this state of
6 a class or type required to be registered, licensed, titled, or documented by this state
7 or by the United States.

8 * * *

9 AMENDMENT NO. 5

10 On page 2, line 3, delete "V." and insert "X."

11 AMENDMENT NO. 6

12 On page 3, delete lines 13 through 15, and insert:

13 "(13) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
14 athletic and entertainment events held for or by an elementary or secondary school
15 and memberships by and dues paid to a nonprofit civic organization."

16 AMENDMENT NO. 7

17 On page 3, delete lines 20 through 22, and insert:

18 "(16) Sales or use of orthotic devices, prosthetic devices, hearing aids,
19 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
20 or licensed chiropractors used exclusively by the patient for personal use as provided
21 in R.S. 47:305(D)(1)(k) and sales and purchases by certain organizations that provide
22 training for blind persons as provided in R.S. 47:305.15."

23 AMENDMENT NO. 8

24 On page 5, delete lines 20 through 25, and insert:

25 "(g) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
26 athletic and entertainment events held for or by an elementary or secondary school
27 and memberships by and dues paid to a nonprofit civic organization.

28 (h) Sales or use of orthotic devices, prosthetic devices, hearing aids,
29 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
30 or licensed chiropractors used exclusively by the patient for personal use as provided
31 in R.S. 47:305(D)(1)(k) and sales and purchases by certain organizations that provide
32 training for blind persons as provided in R.S. 47:305.15."

33 AMENDMENT NO. 9

34 On page 6, between lines 22 and 23, insert:

35 "Section 2. If any provision of this Act or its application to any person or
36 circumstance is held invalid, the invalidity shall not affect other provisions or applications
37 of this Act which can be given effect without the invalid provision or application, and to this
38 end the provisions of this Act are severable."

39 AMENDMENT NO. 10

40 On page 6, line 23, delete "Section 2." and insert "Section 3."