

HOUSE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 668 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" and before "(5), and" delete "R.S. 47:305(A)(2)," and
3 insert "R.S. 47:301(14)(g)(i)(bb)(I), 305(A)(2),"

4 AMENDMENT NO. 2

5 On page 1, at the end of line 3, after "305.37(A)," and before "305.63," insert
6 "305.50(E)(2),"

7 AMENDMENT NO. 3

8 On page 1, line 5, after "337.37(B)," and before "relative" delete "and 337.10(D) and (N),"
9 and insert "and 337.10(D), (J), (N), and (O),"

10 AMENDMENT NO. 4

11 On page 1, line 10, after "Section 1." and before "(5), and" delete "R.S. 47:305(A)(2)," and
12 insert "R.S. 47:301(14)(g)(i)(bb)(I), 305(A)(2),"

13 AMENDMENT NO. 5

14 On page 1, line 11, after "305.37(A)," and before "305.63," insert "305.50(E)(2),"

15 AMENDMENT NO. 6

16 On page 1, between lines 12 and 13, insert the following:

17 "§301. Definitions
18 As used in this Chapter the following words, terms, and phrases have the
19 meanings ascribed to them in this Section, unless the context clearly indicates a
20 different meaning:

21 * * *

22 (g)(i)

23 * * *

24 (bb)(I) For purposes of the sales and use tax levied by the state and ~~by tax~~
25 ~~authorities in East Feliciana Parish or and any other taxing authority,~~ charges for the
26 furnishing of repairs to tangible personal property shall be excluded from sales of
27 services, as defined in this Subparagraph, when the repaired property is (1) delivered
28 to a common carrier or to the United States Postal Service for transportation outside
29 the state, or (2) delivered outside the state by use of the repair dealer's own vehicle
30 or by use of an independent trucker. However, as to aircraft, delivery may be by the
31 best available means. This exclusion shall not apply to sales and use taxes levied by
32 any other parish, municipality or school board. ~~However, any other parish,~~
33 ~~municipality or school board may apply the exclusion as defined in this~~
34 ~~Subparagraph to sales or use taxes levied by any such parish, municipality, or school~~
35 ~~board.~~ Offshore areas shall not be considered another state for the purpose of this
36 Subparagraph. The applicability of the exclusion provided for in this Subsubitem

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

1 for purposes of the sales and use tax imposed by any taxing authority other than the
2 state shall be phased-in as follows:

3 (i) For the period beginning October 1, 2017, and ending September 30,
4 2018, the exclusion shall apply to twenty-five percent of the amount of the taxable
5 sale.

6 (ii) For the period beginning October 1, 2018, and ending September 30,
7 2019, the exclusion shall apply to fifty percent of the amount of the taxable sale.

8 (iii) For the period beginning October 1, 2019, and ending September 30,
9 2020, the exemption shall apply to seventy-five percent of taxable sale.

10 (iv) For taxable periods beginning on and after October 1, 2020, the
11 exclusion shall apply to one hundred percent of the amount of the taxable sale."

12 AMENDMENT NO. 7

13 On page 8, at the end of line 12, after "(1)" delete "Taxes" and insert "All taxes"

14 AMENDMENT NO. 8

15 On page 9, between lines 25 and 26, insert the following:

16 "§305.50. Exemption; vehicles used in interstate commerce; rail rolling stock;
17 railroad ties

18 * * *

19 E.

20 * * *

21 ~~(2)(a) The sales and use tax imposed by the state of Louisiana or statewide~~
22 ~~taxing authorities or any other taxing authority shall not apply to parts or services~~
23 ~~used in the fabrication, modification, or repair of rail rolling stock. A political~~
24 ~~subdivision may, by ordinance, provide that sales and use tax imposed by the~~
25 ~~political subdivision shall not apply to parts or service used in the fabrication,~~
26 ~~modification, or repair of rail rolling stock.~~

27 (b) The applicability of the exclusion provided for in this Subsubitem for
28 purposes of the sales and use tax imposed by any taxing authority other than the
29 state shall be phased-in as follows:

30 (i) For the period beginning October 1, 2017, and ending September 30,
31 2018, the exclusion shall apply to twenty-five percent of the amount of the taxable
32 sale.

33 (ii) For the period beginning October 1, 2018, and ending September 30,
34 2019, the exclusion shall apply to fifty percent of the amount of the taxable sale.

35 (iii) For the period beginning October 1, 2019, and ending September 30,
36 2020, the exclusion shall apply to seventy-five percent of taxable sale.

37 (iv) For taxable periods beginning on and after October 1, 2020, the
38 exclusion shall apply to one hundred percent of the amount of the taxable sale.

39 * * *"

40 AMENDMENT NO. 9

41 On page 12, at the end of line 1, after "305.37(B) and" delete the remainder of the line and
42 at the beginning of line 2, delete "(N)" and insert "337.10(D), (J), (N), and (O)"

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1 AMENDMENT NO. 10

2 On page 12, at the end of line 3, delete "the" and delete lines 4 in its entirety and insert the
3 following:

4 "either of the Acts which originated as House Bill Nos. 562 or 559 of this 2017
5 Regular Session of the Legislature"