
HOUSE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 63 by Representative Lance Harris

1 AMENDMENT NO. 1

2 On page 1, line 2, after "To" and before "enact" insert "amend and reenact R.S. 47:306(A)(7)
3 and to"

4 AMENDMENT NO. 2

5 On page 1, line 3, after "sales tax" and before the semi-colon ";" insert "by wholesale dealers
6 of tobacco and alcoholic beverage products"

7 AMENDMENT NO. 3

8 On page 1, line 8, after "Section 1." and before "R.S. 47:306(B)" insert "R.S. 47:306(A)(7)
9 is hereby amended and reenacted and"

10 AMENDMENT NO. 4

11 On page 1, delete line 10 in its entirety and insert the following:

12 "A. * * *

14 (7) ~~The~~ Except as provided for in Subsection B of this Section, the
15 state, and any parish, municipality, school board, and any other tax authority
16 which levies a sales and use tax is hereby prohibited from requiring
17 manufacturers, wholesalers, jobbers, suppliers, or any other taxpayer to
18 collect such sales tax in advance from dealers to whom they sell for the
19 purpose of resale."

20 AMENDMENT NO. 5

21 On page 1, delete lines 13 and 14 in their entirety and insert "every wholesale dealer who
22 sells for resale to any person any tobacco or alcoholic beverage products, the retail sale of
23 which is taxable under this"

24 AMENDMENT NO. 6

25 On page 1, delete lines 17 and 18 in their entirety and insert the following:

26 "(b) For purposes of this Subsection, wholesaler shall mean any
27 wholesale dealer of tobacco products as defined in R.S. 47:842(23) or any
28 wholesale dealer of alcoholic beverage products as defined in R.S. 26:2(22)
29 or 241(19)."

30 AMENDMENT NO. 7

31 On page 2, line 1, after "to" delete the remainder of the line and at the beginning of line 2,
32 delete "or suppliers" and insert "wholesalers"

33 AMENDMENT NO. 8

34 On page 2, delete line 5 in its entirety and insert "(b) Wholesalers who collect advance"

1 AMENDMENT NO. 9

2 On page 2, line 7, after "provided" and before "for" delete "hereinabove" and insert "in
3 Subsection A of this Section"

4 AMENDMENT NO. 10

5 On page 2, at the end of line 10, delete "article of" and at the beginning of line 11, delete
6 "tangible personal property" and insert "tobacco or alcoholic beverage products"

7 AMENDMENT NO. 11

8 On page 2, delete line 17 in its entirety and insert "(4) Wholesalers who collect advance"

9 AMENDMENT NO. 12

10 On page 2, line 18, after "as" and before "shall" delete "hereinabove provided" and insert
11 "provided for in this Subsection"

12 AMENDMENT NO. 13

13 On page 2, line 20, after "in" and before "of this" delete "Subparagraph (3)(a) of Subsection
14 (A)" and insert "Subparagraph (A)(3)(a)"

15 AMENDMENT NO. 14

16 On page 2, at the beginning of line 22, delete "manufacturer, wholesaler, jobber, or supplier"
17 and insert "wholesaler"

18 AMENDMENT NO. 15

19 On page 2, at the end of line 25, delete "manufacturers," and at the beginning of line 26,
20 delete "wholesalers, jobbers, or suppliers" and insert "wholesalers"

21 AMENDMENT NO. 16

22 On page 2, at the end of line 27, delete "retailer," and at the beginning of line 28, delete
23 "wholesaler, manufacturer, or other supplier" and insert "wholesaler"

24 AMENDMENT NO. 17

25 On page 3, delete lines 3 through 28 in their entirety and delete page 4 in its entirety and on
26 page 5, delete lines 1 through 5 in their entirety and insert the following:

27 "Section 2. This Act shall become effective on October 1, 2017."