

**HOUSE COMMITTEE AMENDMENTS**

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 396 by Representative Dwight

1 AMENDMENT NO. 1

2 On page 1, line 2, after "To" and before "enact" insert the following:

3 "amend and reenact R.S. 47:301(16)(b)(ii) and R.S. 47:302(AA)(introductory  
4 paragraph) and 321.1(F)(66)(introductory paragraph) and to"

5 AMENDMENT NO. 2

6 On page 1, line 7, after "Section 1." and before "R.S. 47:302(AA)(29)" insert the following:

7 "R.S. 47:301(16)(b)(ii) and R.S. 47:302(AA)(introductory paragraph) and  
8 321.1(F)(66)(introductory paragraph) are hereby amended and reenacted and"

9 AMENDMENT NO. 3

10 On page 1, between lines 8 and 9, insert the following

11 "§301. Definitions

12 As used in this Chapter the following words, terms, and phrases have the  
13 meaning ascribed to them in this Section, unless the context clearly indicates a  
14 different meaning:

15 \* \* \*

16 (16) \* \* \*  
17

18 (b) The term "tangible personal property" shall not include:

19 \* \* \*

20 (ii) ~~Solely for purposes of sales and use taxes imposed by the state under R.S.~~  
21 ~~47:302, 321, and 331, gold, silver, or numismatic coins, or platinum,~~

22 (aa) Platinum, gold, or silver bullion, ingots, or coins.

23 (bb) Numismatic coins that have a sales price of no more than one thousand  
24 dollars.

25 (cc) Numismatic coins sold at a national, statewide, or multi-parish  
26 numismatic trade show.

27 \* \* \*"  
28

29 AMENDMENT NO. 4

30 On page 1, line 12, after "2016," and before "the following" insert "except as provided in  
31 Paragraph (29) of this Subsection."

1 AMENDMENT NO. 5

2 On page 1, delete lines 15 through 17 in their entirety and insert the following:

3 "(29) Beginning October 1, 2017, the following exclusions shall apply:

4 (a) Sales and purchases of platinum, gold, or silver bullion, ingots, or coins  
5 as provided in R.S. 47:301(16)(bb)(ii)(aa).

6 (b) Numismatic coins that have a sales price of no more than one thousand  
7 dollars as provided in R.S. 47:301(16)(bb)(ii)(bb).

8 (c) Numismatic coins sold at a national, statewide, or multi-parish  
9 numismatic trade show as provided in R.S. 47:301(16)(bb)(ii)(cc)."

10 AMENDMENT NO. 6

11 On page 2, line 6, after "2016," and before ""in addition" insert "except as provided in  
12 Subparagraph (u) of this Paragraph,"

13 AMENDMENT NO. 7

14 On page 2, delete lines 11 through 14 in their entirety and insert the following:

15 "(u) Beginning October 1, 2017, the following exclusions shall apply:

16 (i) Sales and purchases of platinum, gold, and silver bullion, ingots, or coins  
17 as provided in R.S. 47:301(16)(bb)(ii)(aa).

18 (ii) Numismatic coins that have a sales price of no more than one thousand  
19 dollars as provided in R.S. 47:301(16)(bb)(ii)(bb).

20 (iii) Numismatic coins sold at a national, statewide, or multi-parish  
21 numismatic trade show as provided in R.S. 47:301(16)(bb)(ii)(cc)."