

FOR OFFICE USE ONLY	

HOUSE FLOOR AMENDMENTS

2017 Regular Session

Amendments proposed by Representative Danahay to Engrossed House Bill No. 411 by Representative James

1 AMENDMENT NO. 1

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

3 "R.S. 47:301(16)(l) and 302(X)(introductory paragraph), and to enact R.S.
4 47:301(10)(ii), 302(AA)(29) and (30), and 321.1(F)(66)(u) and (t), relative to state
5 sales and use"

6 AMENDMENT NO. 2

7 On page 1, line 3, after "base of " delete the remainder of the line and insert the following:

8 "certain sales and use taxes; to provide for definitions; to"

9 AMENDMENT NO. 3

10 On page 1, line 6, after "Section 1." delete the remainder of the line and insert the following:

11 "R.S. 47:301(16)(l) and 302(X)(introductory paragraph) are hereby amended and
12 reenacted and R.S. 47:301(10)(ii), 302(AA)(29) and (30), and 321.1(F)(66)(u) and
13 (t) are hereby enacted"

14 AMENDMENT NO. 4

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

16 "§301. Definitions

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

20 * * *

21 (10)

22 * * *

23 (ii)(i) Notwithstanding any other provision of law to the contrary, beginning
24 October 1, 2017, for purposes of all sales and use taxes levied by the state and any
25 other taxing authority, the term "sale at retail" shall exclude business utilities,
26 including steam, water, coal, natural gas, electricity, current, power, energy, or
27 energy sources, and natural gas, liquefied petroleum gas, or other fuels, for direct use
28 by a manufacturer with a North American Industry Classification System (NAICS)
29 Code beginning with 31 through 33, including chlor-alkali manufacturing processes,
30 for the following purposes:

1 (aa) Processing, manufacturing, fabricating, or other nontaxable use in
 2 manufacturing processes.

3 (bb) Powering movable and immovable equipment used to process,
 4 manufacture, or fabricate tangible personal property for sale as tangible personal
 5 property.

6 (cc) Lighting, cooling, and heating in the manufacturing area during the
 7 actual manufacturing, processing, or fabricating of tangible personal property for
 8 sale as tangible personal property.

9 (ii) For purposes of the exclusion authorized under this Subparagrph, the
 10 use of gas or electricity in an exempt manner by an independent contractor engaged
 11 by the purchaser of the gas or electricity to perform one or more of the activities
 12 described in Subitems (aa) through (cc) of Item (i) of this Subparagraph shall be
 13 deemed use by the purchaser of the gas or electricity.

14 (iii) The provisions of this Subparagraph shall not apply to activities
 15 associated with the preparation or storage of food for immediate consumption.

16 * * *

17 (16)

18 * * *

19 (l) ~~For Notwithstanding any other provision of law to the contrary, beginning~~
 20 ~~October 1, 2017, for purposes of the all sales and use tax taxes imposed by the state~~
 21 ~~of Louisiana, by a political subdivision whose boundaries are coterminous with those~~
 22 ~~of the state, or by all political subdivisions of the state and any other taxing authority~~
 23 and without regard to the nature of the ownership of the ground, tangible personal
 24 property shall not include other constructions permanently attached to the ground
 25 which shall be treated as immovable property.

26 * * *"

27 AMENDMENT NO. 5

28 On page 1, after line 17, insert the following:

29 "AA. Notwithstanding any other provision of this Section to the contrary,
 30 beginning July 1, 2016, the following specific exclusions and exemptions shall be
 31 applicable to the tax levied pursuant to the provisions of this Section:

32 * * *

33 (29) Beginning October 1, 2017, the exclusion for business utilities used by
 34 a manufacturer with a North American Industry Classification System Code
 35 (NAICS) beginning with 31 through 33 as provided in R.S. 47:301(10)(ii)).

36 (30) Beginning October 1, 2017, the exclusion for other constructions
 37 permanently attached to the ground as provided in R.S. 47:301(16)(l).

38 * * *

1 §321.1. Imposition of Tax

2 * * *

3 F. Notwithstanding any other provision of law to the contrary, including but
4 not limited to any contrary provision of this Chapter, there shall be no exemptions
5 or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions
6 of this Section, except for the sales or purchases of the following items:

7 * * *

8 (66) Beginning July 1, 2016, in addition to those exclusions and exemptions
9 provided for in Paragraphs (1) through (65) of this Subsection, the following
10 exclusions and exemptions shall be allowable for purposes of the tax levied pursuant
11 to the provisions of this Section:

12 * * *

13 (u) Beginning October 1, 2017, the exclusion for business utilities used by
14 a manufacturer with a North American Industry Classification System Code
15 (NAICS) beginning with 31 through 33 as provided in R.S. 47:301(10)(ii).

16 (t) Beginning October 1, 2017, the exclusion for other constructions
17 permanently attached to the ground as provided in R.S. 47:301(16)(l).

18 * * *"