

HOUSE COMMITTEE AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 8 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 2, after "47:301(m)" and before the comma "," insert "and 302(W)(6)"

3 AMENDMENT NO. 2

4 On page 1, line 8, after "47:301(m)" and before "hereby" delete "is" and insert "and
5 302(W)(6) are"

6 AMENDMENT NO. 3

7 On page 2, between lines 17 and 18, insert the following:

8 "§302. Imposition of tax

9 * * *

10 W.

11 * * *

12 **(6) Until the establishment of the Louisiana Sales and Use Tax**
13 **Commission for Remote Sellers pursuant to R.S. 47:339(A)(2) and (B)(2),**
14 **dealers as defined in R.S. 47:301(4)(m) shall specifically collect the additional**
15 **tax authorized by Subsection K and shall file all applicable sales and use tax**
16 **returns through the electronic filing options available for such purpose. The**
17 **secretary of the Department of Revenue shall publish notification of the**
18 **establishment date for the commission through a policy statement as authorized**
19 **under LAC 61:III.101.**

20 * * *"