
HOUSE COMMITTEE AMENDMENTS

2018 Third Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 10 by Representative Davis

1 AMENDMENT NO. 1**2** On page 1, at the end of line 7, after "(J)," insert "321.2,"**3** AMENDMENT NO. 2**4** On page 2, at the end of line 3, after "(J)," and before "and" insert "321.2,"**5** AMENDMENT NO. 3**6** On page 4, line 20, after "through" and before "there" delete "June 30, 2023," and insert
7 "June 30, 2025,"**8** AMENDMENT NO. 4**9** On page 13, line 5, after "through" and before the period "." delete "June 30, 2023" and
10 insert "June 30, 2025"**11** AMENDMENT NO. 5**12** On page 14, line 22, after "through" and before "there" delete "June 30, 2023," and insert
13 "June 30, 2025,"**14** AMENDMENT NO. 6**15** On page 23, line 10, after "through" and before the period "." delete "June 30, 2023" and
16 insert "June 30, 2025"**17** AMENDMENT NO. 7**18** On page 23, line 18, after "rate of" and before "of one" delete "four-tenths" and insert "two-
19 tenths"**20** AMENDMENT NO. 8**21** On page 23, line 22, after "rate of" and before "of one" delete "four-tenths" and insert "two-
22 tenths"**23** AMENDMENT NO. 9**24** On page 24, line 3, after "rate of" and before "of one" delete "four-tenths" and insert two-
25 tenths"**26** AMENDMENT NO. 10**27** On page 24, line 7, after "rate of" and before "of one" delete "four-tenths" and insert "two-
28 tenths"

1 AMENDMENT NO. 11

2 On page 24, line 13, after "rate of" and before "of one" delete "four-tenths" and insert "two-
3 tenths"

4 AMENDMENT NO. 12

5 On page 24, line 17, delete "June 30, 2023" and insert "June 30, 2025"

6 AMENDMENT NO. 13

7 On page 25, line 15, after "through" and before "there" delete "June 30, 2023," and insert
8 "June 30, 2025,"

9

10 AMENDMENT NO. 14

11 On page 34, line 3, after "through" and before the period ":", delete "June 30, 2023" and
12 insert "June 30, 2025"

13 AMENDMENT NO. 15

14 On page 34, between lines 4 and 5, insert the following:

15 "§321.2. Imposition of tax

16

17 A. In addition to the tax levied by R.S. 47:302(A), 321(A), 321.1(A), and
18 331(A) and collected under the provisions of Chapter 2 of this Subtitle, there is
19 hereby levied an additional tax upon the sale at retail, the use, the consumption, the
20 distribution, and the storage for use or consumption in this state of each item or
21 article of tangible personal property as defined in Chapter 2 of this Subtitle. The
22 levy of said tax shall be as follows:

23 (1) At the rate of two-tenths of one percent of the sales price of each item or
24 article of tangible personal property when sold at retail in this state, the tax to be
25 computed on gross sales for the purpose of remitting the amount of tax to the state,
26 and to include each and every retail sale.

27 (2) At the rate of two-tenths of one percent of the cost price of each item or
28 article of tangible personal property when the same is not sold but is used, consumed,
29 distributed, or stored for use or consumption in this state, provided that there shall
30 be no duplication of the tax.

31 B. In addition to the tax levied by R.S. 47:302(B), 321(B), 321.1(B), and
32 331(B) and collected under the provisions of Chapter 2 of this Subtitle, there is
33 hereby levied a tax upon the lease or rental within this state of each item or article
34 of tangible personal property, as defined by Chapter 2 of this Subtitle; the levy of the
35 tax to be as follows:

36 (1) At the rate of two-tenths of one percent of the gross proceeds derived
37 from the lease or rental of tangible personal property, as defined in Chapter 2 of this
38 Subtitle, where the lease or rental of such property is in an established business, or
39 part of an established business, or the same is incidental or germane to the business.

40 (2) At the rate of two-tenths of one percent of the monthly lease or rental
41 price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or
42 rentee to the owner of the tangible personal property.

43 C. In addition to the tax levied on sales of services by R.S. 47:302(C),
44 321(C), 321.1(C), and 331(C) and collected under the provisions of Chapter 2 of this

1 Subtitle, there is hereby levied a tax upon all sales of services in this state, as those
 2 services are defined by Chapter 2 of this Subtitle, at the rate of two-tenths of one
 3 percent of the amounts paid or charged for the services.

4 D. The tax levied herein shall be collected from the dealer or wholesaler as
 5 provided for and as defined by Chapter 2 of this Subtitle; shall be paid at the time
 6 and in the manner provided therein; shall be in addition to all other taxes, whether
 7 levied in the form of sales, excise, license, or privilege taxes; and shall be in addition
 8 to taxes levied under the provisions of Chapter 2 of this Subtitle.

9 E. The provisions of this Section shall be inapplicable, inoperative, and of
 10 no effect after June 30, 2025.

11 F. Notwithstanding any other provision of law to the contrary, including but
 12 not limited to any contrary provision of this Chapter, beginning July 1, 2018, through
 13 June 30, 2025, there shall be no exemptions or exclusions to the tax levied pursuant
 14 to the provisions of this Section, except for the sales or purchases of the following
 15 items:

16 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
 17 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
 18 Louisiana.

19 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
 20 Louisiana.

21 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
 22 Louisiana.

23 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
 24 Louisiana.

25 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
 26 Constitution of Louisiana.

27 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
 28 provided in Article VII, Section 27 of the Constitution of Louisiana.

29 (7) Sales to the United States government and its agencies as provided in
 30 R.S. 47:301(10)(g).

31 (8) Other constructions permanently attached to the ground as provided in
 32 R.S. 47:301(16)(l).

33 (9) Installation charges on tangible personal property as provided in R.S.
 34 47:301(3)(a).

35 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

36 (11) Transactions involving the construction or overhaul of United States
 37 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

38 (12) Property purchased for exclusive use outside the state as provided in
 39 R.S. 47:305.10.

40 (13) Sales, leases, or rentals of tangible personal property paid by or under
 41 the provisions of Medicare as provided in R.S. 47:315.3.

42 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

- 1 (15) Sales of raw agricultural commodities as provided in R.S.
2 47:301(10)(e).
- 3 (16) Sales of food by a youth-serving organization chartered by the Congress
4 of the United States as provided in R.S. 47:301(10)(h).
- 5 (17) Tangible personal property sold or donated to a food bank as provided
6 in R.S. 47:301(10)(j) and (18)(a)(i).
- 7 (18) Materials used in the collection of blood as provided in R.S.
8 47:301(16)(j).
- 9 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
10 47:301(16)(k).
- 11 (20) Donations to schools and food banks from resale inventory as provided
12 in R.S. 47:301(18)(a).
- 13 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
14 47:301(3)(e) and (13)(b).
- 15 (22) Leases or rentals of railroad rolling stock as provided in R.S.
16 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
17 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
18 of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 19 (23) Sales, purchases, and leases of tangible personal property by free
20 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 21 (24) Purchases by a nonprofit entity that sells donated goods as provided in
22 R.S. 47:301(8)(f).
- 23 (25) Tangible personal property for resale as provided in R.S.
24 47:301(10)(a)(i).
- 25 (26) Purchases of property for lease or rental as provided in R.S.
26 47:301(10)(a)(iii) and (18)(a)(iii).
- 27 (27) Isolated or occasional sales of tangible personal property by a person
28 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 29 (28) Use of a motor vehicle in Louisiana by a member of the active duty
30 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 31 (29) Purchases made under the Supplemental Nutrition Assistance Program
32 through WIC Program Vouchers as provided in R.S. 47:305.46.
- 33 (30) An article traded in on the purchase of tangible personal property as
34 provided in R.S. 47:301(13)(a).
- 35 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 36 (32) Stocks, bonds, notes, and other obligations or securities as provided in
37 R.S. 47:301(16)(b)(i).
- 38 (33) Credit for sales and use taxes paid to another state on tangible personal
39 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

- 1 (34) Work product of certain professionals as provided in R.S.
2 47:301(16)(e).
- 3 (35) Purchases by a regionally accredited independent educational institution
4 as provided in R.S. 47:301(8)(b).
- 5 (36) Sales through a coin-operated vending machine as provided in
6 R.S.47:301(10)(b)(i).
- 7 (37) Purchases by a private postsecondary academic degree-granting
8 institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 9 (38) Purchases of food items for school lunch and breakfast programs by a
10 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 11 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 12 (40) Feed and feed additives for animals held for business purposes as
13 provided in R.S. 47:305(A)(4).
- 14 (41) Farm products produced and used by farmers as provided in R.S.
15 47:305(B).
- 16 (42) Sale of fertilizer and containers to farmers as provided in R.S.
17 47:305(D)(1)(f).
- 18 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 19 (44) Sales of pesticides for agricultural purposes as provided in R.S.
20 47:305.8.
- 21 (45) The cost price for the printing of a news publication as provided in R.S.
22 47:301(3)(h).
- 23 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 24 (47) Leases or rentals of a crane and related equipment with an operator as
25 provided in R.S. 47:301(7)(k).
- 26 (48) Sales by and to the state and its political subdivisions as provided in
27 R.S. 47:301(8)(c).
- 28 (49) Sales of materials for further processing as provided in R.S.
29 47:301(10)(c)(i)(aa).
- 30 (50) The sales price for new farm equipment used in poultry production as
31 provided in R.S. 47:301(13)(c).
- 32 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 33 (52) Any advertising service rendered by an advertising business as provided
34 in R.S. 47:302(D).
- 35 (53) Sales of livestock, poultry, and other farm products direct from a farm
36 as provided in R.S. 47:305(A)(1).
- 37 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
38 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

1 (55) Sales of agricultural commodities by a person other than the producer,
 2 for use in further processing as provided in R.S. 47:305(A)(3).

3 (56) Transactions in interstate commerce and tangible personal property
 4 imported into this state, or produced or manufactured in this state, for export as
 5 provided in R.S. 47:305(E).

6 (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

7 (58) The sales price of new farm equipment, including polyroll tubing, as
 8 provided in R.S. 47:305.25.

9 (59) A truck and trailer if used at least eighty percent of the time in interstate
 10 commerce as provided in R.S. 47:305.50(A).

11 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
 12 as provided in R.S. 47:305.45 and 305.50(F).

13 (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

14 (62) Sales of pharmaceuticals administered to livestock for agricultural
 15 purposes as provided in R.S. 47:301(16)(f).

16 (63) Materials used in the production of crawfish and catfish as provided in
 17 R.S. 47:305(A)(5) and (6).

18 (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit
 19 organization as provided in R.S. 47:301(6)(b).

20 (65) Sales of room rentals by a homeless shelter as provided in R.S.
 21 47:301(6)(c).

22 (66) Sales, leases, and rentals of tangible personal property to Boys State of
 23 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
 24 and (10)(r).

25 (67) Sales or purchases of fire-fighting equipment by a volunteer fire
 26 department as provided in R.S. 47:301(10)(o).

27 (68) Sales to, and leases, rentals, and use of educational materials and
 28 equipment used for classroom instruction by a parochial and private elementary and
 29 secondary school that complies with the court order from the Dodd Brumfield
 30 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
 31 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

32 (69) Sales by a parochial and private elementary and secondary school that
 33 complies with the court order from the Dodd Brumfield decision and Section
 34 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
 35 (18)(e)(i).

36 (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
 37 an athletic and entertainment event held for or by an elementary or secondary school
 38 and membership fees or dues of a nonprofit, civic association.

39 (71) Sales or use of orthotic devices, prosthetic devices, hearing aids,
 40 eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,
 41 or licensed chiropractor used exclusively by the patient for personal use as provided
 42 in R.S. 47:305(D)(1)(k).

1 (72) Sales or use of ostomy, colostomy, and ileostomy devices and
 2 equipment as provided in R.S. 47:305(D)(1)(l).

3 (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

4 (74) Sales of dental devices and materials as provided in R.S.
 5 47:305(D)(1)(t).

6 (75) Sales or use of adaptive driving equipment and motor vehicle
 7 modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

8 (76) Sales or use of a meal by an educational institution, medical facility,
 9 mental institution, and an occasional meal furnished by an educational, religious, or
 10 medical organization as provided in R.S. 47:305(D)(2).

11 (77) Purchases or rentals of renal dialysis machines, parts, materials, and
 12 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

13 (78) Sales of admission to entertainment events by a Little Theater
 14 organization as provided in R.S. 47:305.6.

15 (79) Sales of admission to musical performances sponsored by a nonprofit
 16 organization as provided in R.S. 47:305.7.

17 (80) Sales of admissions to entertainment events sponsored by domestic
 18 nonprofit charitable, religious, and educational organizations as provided in R.S.
 19 47:305.13.

20 (81) Sales of admissions, parking fees, and sales of tangible personal
 21 property at events sponsored by domestic, civic, educational, historical, charitable,
 22 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

23 (82) Sales of admissions and parking fees at fairs and festivals sponsored by
 24 nonprofit organizations as provided in R.S. 47:305.18.

25 (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
 26 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

27 (84) Sales of butane, propane, or other liquified petroleum gases for private,
 28 residential consumption as provided in R.S. 47:305.39.

29 (85) Sales and purchases by certain organizations that provide training for
 30 blind persons as provided in R.S. 47:305.15.

31 (86) Purchases and leases by qualified radiation therapy treatment centers as
 32 provided in R.S. 47:305.64.

33 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
 34 47:301(10)(c)(ii)(aa).

35 (88) Rentals or leases of certain oilfield property for re-lease or re-rental as
 36 provided in R.S. 47:301(7)(b).

37 (89) Sales of aircraft manufactured in Louisiana with a maximum capacity
 38 of eight persons as provided in R.S. 47:301(10)(m).

39 (90) Labor, materials, services, and supplies used for the repair, renovation,
 40 or conversion of drilling rig machinery and equipment which become component

1 parts of a drilling rig used exclusively for exploration or development of minerals as
 2 provided in R.S. 47:301(14)(g)(iii).

3 (91) Repairs and materials used on drilling rigs and equipment used
 4 exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

5 (92) Sales by thrift shops located on military installations as provided in R.S.
 6 47:305.14(A)(4).

7 (93) Leases or rentals of vessels for use in offshore mineral production or the
 8 provision of services to those engaged in mineral production as provided in R.S.
 9 47:305.19.

10 (94) Sales of gasohol as provided in R.S. 47:305.28.

11 (95) Sales or purchases by sheltered workshops as provided in R.S.
 12 47:305.38.

13 (96) Pharmaceutical samples manufactured or imported into the state free of
 14 charge as provided in R.S. 47:305.47.

15 (97) The exclusion for surface preparation, painting, and coating fixed or
 16 rotary wing aircraft and certified transport category aircraft registered outside of this
 17 state, as provided in R.S. 47:301(14)(g)(iv).

18 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
 19 precious metal content, whether in coin or ingot form as provided in R.S.
 20 47:301(16)(b)(ii)(aa).

21 (99) Sales of certain numismatic coins as provided in R.S.
 22 47:301(16)(b)(ii)(bb) and (cc).

23 (100) Purchases, use, and lease of manufacturing machinery and equipment
 24 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

25 (101) Purchase of consumables by paper and wood manufacturers and
 26 loggers assigned an industry group designation of 3211 through 3222 or 113310
 27 pursuant to the North American Industry Classification System Code of 2007 as
 28 provided in R.S. 47:301(3)(k).

29 (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)
 30 for use in production activity subject to the payment of state severance tax on
 31 production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

32 (103) Purchase of machinery and equipment by a utility regulated by the
 33 Public Service Commission and the city of New Orleans as provided in R.S.
 34 47:301(16)(o).

35 (104) Repair services performed in Louisiana when the repaired property is
 36 delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

37 (105) Any transaction by a nonprofit electric cooperative that is exempt from
 38 tax pursuant to R.S. 12:425.

39 (106) Diesel fuel, butane, propane, or other gases used or consumed for farm
 40 purposes as provided in R.S. 47:305.37(A).

41 (107) The use of steam produced through the processing of a raw agricultural
 42 product used in a facility predominately and directly engaged in the processing of an

1 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
 2 on being assigned a North American Industry Classification System Code within the
 3 agricultural, forestry, fishing, and hunting Sector 11.

4 (108) Refunds for purchases of tangible personal property by international
 5 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
 6 51:1301, et seq.

7 (109) Sales of tangible personal property and services at certain public
 8 facilities as provided in R.S. 39:467 and 468.

9 (110) The sale or use of steam, water, electric power or energy, natural gas,
 10 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

11 G. The avails of the tax collected under this Section shall be deposited
 12 immediately into the state treasury, and, after compliance with the requirements of
 13 Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall
 14 pay the remainder of the monies into the state general fund.

15 H. No amount of additional revenue collected as a result of this Section shall
 16 be remitted to any tax increment financing district or economic development project.

17 I. The provisions of Subsection F of this Section shall supercede and control
 18 to the extend of conflict with any other provision of law beginning July 1, 2018,
 19 through June 30, 2025."

20 AMENDMENT NO. 16

21 On page 35, line 6, after "through" and before "there" delete "June 30, 2023," and insert
 22 "June 30, 2025,"

23 AMENDMENT NO. 17

24 On page 43, line 24, after "through" and before the period ":", delete "June 30, 2023" and
 25 insert "June 30, 2025"

26 AMENDMENT NO. 18

27 On page 43, delete line 27 in its entirety and insert the following:

28 "Section 3. R.S. 47:321.1 is hereby repealed in its entirety.

29 Section 4. R.S. 47:321.2 is hereby repealed in its entirety.

30 Section 5. The commissioner of administration shall notify the governor, the
 31 legislature, and the Louisiana State Law Institute upon the publication of a Louisiana
 32 Comprehensive Annual Financial Report which reports state "General Revenues from Sales
 33 and Use Taxes" in excess of \$4,161,000,000.

34 Section 6. The commissioner of administration shall notify the governor, the
 35 legislature, and the Louisiana StateLaw Institute upon the publication of a Louisiana
 36 Comprehensive Annual Financial Report which reports state "General Revenues from
 37 Income Taxes" in excess of \$3,670,000,000.

38 Section 7. Sections 1, 2, and 5 through 9 of this Act shall become effective on July
 39 1, 2018, if House Concurrent Resolution No. 3 of this 2018 Third Extraordinary Session of
 40 the Legislature is adopted by both houses of the legislature.

1 Section 8. Section 3 of this Act shall become effective on the first day of the fiscal
2 year following publication of a Louisiana Comprehensive Annual Financial Report which
3 reports state "General Revenues from Sales and Use Taxes" in excess of \$4,161,000,000.

4 Section 9. Section 4 of this Act shall become effective on the first day of the fiscal
5 year following publication of a Louisiana Comprehensive Annual Financial Report which
6 reports state "General Revenues from Income Taxes" in excess of \$3,670,000,000."