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**HOUSE COMMITTEE AMENDMENTS**

2019 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 494 by Representative Abramson

AMENDMENT NO. 1

On page 1, line 12, after "materials" and before "been" delete "manufactured into asphaltic concrete which have" and insert "converted by a road contractor into asphaltic concrete which has"

AMENDMENT NO. 2

On page 1, line 13, after "the" and before "pursuant" delete "manufacturer" and insert "road contractor"

AMENDMENT NO. 3

On page 1, line 14, after "tax" delete the remainder of the line in its entirety and insert "as provided in this Section."

AMENDMENT NO. 4

On page 1, delete lines 15 through 20 in their entirety and on page 2, delete lines 1 through 4 in their entirety and insert the following:

"(1) If the raw materials are purchased from a Louisiana dealer such that title or possession, or both, transfers to the road contractor at the dealer's place of business, sales tax is due in the taxing jurisdiction of the dealer.

(2) If the raw materials are delivered to the road contractor such that title or possession, or both, transfers at the road contractor's facility where the raw materials are converted into asphaltic concrete, the "retail sale" of the raw materials is deemed to occur in the taxing jurisdiction in which the asphaltic concrete is ultimately used by the road contractor to fulfill the road material contract.

(3) The exercise of any right or power over raw materials imported into a taxing jurisdiction for conversion into asphaltic concrete shall be deemed to be a "use" in the taxing jurisdiction in which the asphaltic concrete is ultimately used by the road contractor to fulfill the road material contract."

AMENDMENT NO. 5

On page 2, line 5, after "sales" and before "use" delete "and" and insert "or"

AMENDMENT NO. 6

On page 2, at the beginning of line 6, delete "raw materials are manufactured" and insert "road contractor converts the raw materials"

AMENDMENT NO. 7

On page 2, delete lines 8 through 16 in their entirety and insert the following:

"(1) The road contractor purchases raw materials from a dealer such that title or possession, or both, transfers to the road contractor at the dealer's place of

1 business in the taxing jurisdiction in which the road contractor converts the raw  
2 materials into asphaltic concrete.

3 (2) The asphaltic concrete is ultimately used by the road contractor to fulfill  
4 a road material contract in the taxing jurisdiction in which the road contractor  
5 converts the raw materials into asphaltic concrete.

6 (3) The road contractor makes a taxable sale of asphaltic concrete to a third  
7 party such that title or possession, or both, transfers to the purchaser in the taxing  
8 jurisdiction in which the road contractor converts the raw materials into asphaltic  
9 concrete."