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**HOUSE FLOOR AMENDMENTS**

2019 Regular Session

Amendments proposed by Representative Abramson to Engrossed House Bill No. 507 by Representative Abramson

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1 AMENDMENT NO. 1

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

4 "R.S. 28:826(B)(1) and (C)(1) and R.S. 40:1046(H)(8)(a) and to enact R.S.  
5 47:301(10)(ii), 302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111),  
6 relative to the gross sales of therapeutic"

7 AMENDMENT NO. 2

8 On page 1, line 3, after "to authorize a" and before "on" delete "tax" and insert "fee"

9 AMENDMENT NO. 3

10 On page 1, delete line 4 in its entirety and insert the following:

11 "the proceeds of the fee; to provide for use of the proceeds; to exclude sales  
12 of marijuana recommended for therapeutic use from state and local sales and  
13 use tax; to provide for the effectiveness of certain sales and use tax  
14 exclusions; to provide for an effective date; and to provide for related"

15 AMENDMENT NO. 4

16 On page 1, between lines 6 and 7, insert the following:

17 "Section 1. R.S. 28:826(B)(1) and (C)(1) are hereby amended and reenacted to read  
18 as follows:

19 §826. Community and Family Support System Fund

20 \* \* \*  
21 B.(1) Notwithstanding any other provision of law to the contrary, after  
22 compliance with the requirements of Article VII, Section 9(B) of the Constitution of  
23 Louisiana relative to the Bond Security and Redemption Fund, and after a sufficient  
24 amount is allocated from that fund to pay all of the obligations secured by the full  
25 faith and credit of the state which become due and payable within any fiscal year, the  
26 treasurer shall pay an amount equal to the amount collected by the state attributable  
27 to the sale or lease of all or part of any movable and immovable property previously  
28 operated by the office for citizens with developmental disabilities within the  
29 Louisiana Department of Health and the proceeds of the fee assessed pursuant to the  
30 provisions of R.S. 40:1046(H)(8)(a).

31 \* \* \*

32 C.(1) Subject to annual appropriation by the legislature, the monies in the  
33 Community and Family Support System Fund shall be used solely to improve the

1 capacity of the state to meet the varying and complex needs of individuals with  
2 developmental disabilities, with emphasis on increasing the number of recipients of  
3 waiver services and no less than fifty percent of the proceeds of the fee assessed  
4 pursuant to the provisions of R.S. 40:1046(H)(8)(a) deposited into the fund shall be  
5 used to provide funding for the Early Steps intervention program for infants and  
6 toddlers with disabilities and their families as established in R.S. 28:461 et seq.

7 \* \* \*

8 AMENDMENT NO. 5

9 On page 1, delete line 7 in its entirety and insert the following:

10 "Section 2. R.S.40:1046(H)(8)(a) is hereby amended and reenacted to read as"

11 AMENDMENT NO. 6

12 On page 1, delete lines 9 through 13 in their entirety and reinsert the following existing law:

13  
14 §1046. Recommendation of marijuana for therapeutic use; rules and regulations;  
15 Louisiana Board of Pharmacy and the adoption of rules and regulations  
16 relating to the dispensing of recommended marijuana for therapeutic use; the  
17 Department of Agriculture and Forestry and the licensure of a production  
18 facility"

19  
20 AMENDMENT NO. 7

21 On page 2, at the beginning of line 3, delete "Collect a tax" and insert "Assess a fee"

22 AMENDMENT NO. 8

23 On page 2, at the end of line 4, delete "New" and at the beginning of line 5, delete  
24 "Opportunities Waiver Fund" and insert "Community and Family Support System Fund, as  
25 established in R.S. 28:826,"

26 AMENDMENT NO. 9

27 On page 2, between lines 11 and 12 insert the following:

28 "Section 3. R.S. 47:301(10)(ii), 302(BB)(110), 321(P)(111), 321.1(I)(111), and  
29 331(V)(111) are hereby enacted to read as follows:

30 §301. Definitions

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

34 \* \* \*

35 (10)

36 \* \* \*

37 (ii) For purposes of sales and use tax imposed by the state or any political  
38 subdivision of the state, the term "retail sale" or "sale at retail" shall not include  
39 marijuana recommended for therapeutic use by patients clinically diagnosed as  
40 suffering from a debilitating medical condition as defined in R.S. 40:1046.

1 \* \* \*

2 §302. Imposition of tax

3 \* \* \*

4 BB. Notwithstanding any other provision of law to the contrary, including  
5 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
6 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
7 levied pursuant to the provisions of this Section, except for the retail sale, use,  
8 consumption, distribution, or storage for use or consumption of the following:

9 \* \* \*

10 (110) Sales of marijuana recommended for therapeutic use as provided in  
11 R.S. 47:301(10)(ii).

12 \* \* \*

13 §321. Imposition of tax

14 \* \* \*

15 P. Notwithstanding any other provision of law to the contrary, including but  
16 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
17 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
18 levied pursuant to the provisions of this Section, except for the retail sale, use,  
19 consumption, distribution, or storage for use or consumption of the following:

20 \* \* \*

21 (111) Sales of marijuana recommended for therapeutic use as provided in  
22 R.S. 47:301(10)(ii).

23 \* \* \*

24 §321.1. Imposition of tax

25 \* \* \*

26 I. Notwithstanding any other provision of law to the contrary, including but  
27 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
28 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
29 levied pursuant to the provisions of this Section, except for the retail sale, use,  
30 consumption, distribution, or storage for use or consumption of the following:

31 \* \* \*

32 (111) Sales of marijuana recommended for therapeutic use as provided in  
33 R.S. 47:301(10)(ii).

34 \* \* \*

35 §331. Imposition of tax

36 \* \* \*

37 V. Notwithstanding any other provision of law to the contrary, including but  
38 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,

1 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
2 levied pursuant to the provisions of this Section, except for the retail sale, use,  
3 consumption, distribution, or storage for use or consumption of the following:

4 \* \* \*

5 (111) Sales of marijuana recommended for therapeutic use as provided in  
6 R.S. 47:301(10)(ii).

7 \* \* \*"

8 AMENDMENT NO. 10

9 On page 2 at the beginning of line 12, delete "Section 2." and insert "Section 4."