
HOUSE COMMITTEE AMENDMENTS

2022 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 438 by Representative Bacala

1 AMENDMENT NO. 1

2 On page 1, delete lines 15 through 20 in their entirety and on page 2, delete lines 1 through
3 20 in their entirety and insert the following:

4 "(1)(a) At the rate of forty-five hundredths of one percent of the sales price
5 of each item or article of tangible personal property when sold at retail in this state,
6 the tax to be computed on gross sales for the purpose of remitting the amount of tax
7 to the state, and to include each and every retail sale.

8 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
9 beginning July 1, 2023, through June 30, 2024, at the rate of thirty hundredths of one
10 percent of the sales price of each item or article of tangible personal property when
11 sold at retail in this state, the tax to be computed on gross sales for the purpose of
12 remitting the amount of tax to the state, and to include each and every retail sale.

13 (c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
14 beginning July 1, 2024, through June 30, 2025, at the rate of fifteen hundredths of
15 one percent of the sales price of each item or article of tangible personal property
16 when sold at retail in this state, the tax to be computed on gross sales for the purpose
17 of remitting the amount of tax to the state, and to include each and every retail sale.

18 (2)(a) At the rate of forty-five hundredths of one percent of the cost price of
19 each item or article of tangible personal property when the same is not sold but is
20 used, consumed, distributed, or stored for use or consumption in this state, provided
21 that there shall be no duplication of the tax.

22 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
23 beginning July 1, 2023, through June 30, 2024, at the rate of thirty hundredths of one
24 percent of the cost price of each item or article of tangible personal property when
25 the same is not sold but is used, consumed, distributed, or stored for use or
26 consumption in this state, provided that there shall be no duplication of the tax.

27 (c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
28 beginning July 1, 2024, through June 30, 2025, at the rate of fifteen hundredths of
29 one percent of the cost price of each item or article of tangible personal property
30 when the same is not sold but is used, consumed, distributed, or stored for use or
31 consumption in this state, provided that there shall be no duplication of the tax.

32 B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and
33 collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a
34 tax upon the lease or rental within this state of each item or article of tangible
35 personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be
36 as follows:
37

38 (1)(a) At the rate of forty-five hundredths of one percent of the gross
39 proceeds derived from the lease or rental of tangible personal property, as defined
40 in Chapter 2 of this Subtitle, where the lease or rental of such property is in an
41 established business, or part of an established business, or the same is incidental or
42 germane to the business.

1 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
2 beginning July 1, 2023, through June 30, 2024, at the rate of thirty hundredths of one
3 percent of the gross proceeds derived from the lease or rental of tangible personal
4 property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such
5 property is in an established business, or part of an established business, or the same
6 is incidental or germane to the business.

7 (c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
8 beginning July 1, 2024, through June 30, 2025, at the rate of fifteen hundredths of
9 one percent of the gross proceeds derived from the lease or rental of tangible
10 personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental
11 of such property is in an established business, or part of an established business, or
12 the same is incidental or germane to the business.

13 (2)(a) At the rate of forty-five hundredths of one percent of the monthly lease
14 or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a
15 lessee or rentee to the owner of the tangible personal property.

16 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
17 beginning July 1, 2023, through June 30, 2024, at the rate of thirty hundredths of one
18 percent of the monthly lease or rental price paid by a lessee or rentee, or contracted
19 or agreed to be paid by a lessee or rentee to the owner of the tangible personal
20 property.

21 (c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
22 beginning July 1, 2024, through June 30, 2025, at the rate of fifteen hundredths of
23 one percent of the monthly lease or rental price paid by a lessee or rentee, or
24 contracted or agreed to be paid by a lessee or rentee to the owner of the tangible
25 personal property.

26
27 C. In addition to the tax levied on sales of services by R.S. 47:302(C),
28 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,
29 there is hereby levied a tax upon all sales of services in this state, as those services
30 are defined by Chapter 2 of this Subtitle; . The levy of the tax shall be as follows:

31 (a) At at the rate of forty-five hundredths of one percent of the amounts paid
32 or charged for the services.

33 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
34 beginning July 1, 2023, through June 30, 2024, at the rate of thirty hundredths of one
35 percent of the amounts paid or charged for the services.

36 (c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
37 beginning July 1, 2024, through June 30, 2025, at the rate of fifteen hundredths of
38 one percent of the amounts paid or charged for the services."