
HOUSE COMMITTEE AMENDMENTS

2023 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 423 by Representative Nelson

AMENDMENT NO. 1

On page 1, line 4, after "and (C)," and before "305.62(B)(1)," insert "305.25(A)(introductory paragraph), 305.37(A), 305.39, 305.45(A)(introductory paragraph), (1), and (2),"

AMENDMENT NO. 2

On page 5, line 7, after "and (C)," and before "305.62(B)(1)," insert "305.25(A)(introductory paragraph), 305.37(A), 305.39, 305.45(A)(introductory paragraph), (1), and (2),"

AMENDMENT NO. 3

On page 11, between lines 25 and 26, insert the following:

§305.25. Exclusions and exemptions; farm equipment

A. The tax imposed by R.S. 47:302(A), 321(A), ~~and 331(A)~~, and 331.1(A) with respect to the sale and use of farm equipment shall apply only to that portion of the sale price in excess of fifty thousand dollars for each item of farm equipment. The purchaser or his representative shall provide on any exemption certificate required for this exemption a certification that the purchaser is a farmer or is purchasing for an agricultural facility. The department shall hold the purchaser responsible for any taxes due. For the purpose of this Section, "farm equipment" includes the following:

* * *

§305.37. Exclusions and exemptions; diesel fuel, butane, propane, or other liquefied petroleum gases used for farm purposes

A. The state taxes imposed by R.S. 47:302(A), ~~R.S. 47:321(A)~~, and ~~R.S. 47:331(A)~~ 321(A), 331(A), and 331.1(A) shall not apply to diesel fuel, butane, propane, or other liquefied petroleum gases used or consumed for farm purposes by a commercial farmer as defined in R.S. 47:301(30). The secretary of the Department of Revenue shall adopt and promulgate rules and regulations necessary to effectuate the exemptions granted by this Section.

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§305.39. Exclusions and exemptions; butane, propane, or other liquefied petroleum gases purchased for private residential consumption

Solely for purposes of the sales and use taxes levied by the state, such taxes imposed by R.S. 47:302(A), ~~R.S. 47:321(A)~~, and ~~R.S. 47:331(A)~~ 321(A), 331(A), and 331.1(A) shall not apply to direct consumer purchases of butane, propane, or other liquefied petroleum gases for the private residential purposes of cooking and heating.

§305.45. Exclusions and exemptions; per diem or car hire on freight cars, piggy-back cars, and rolling stock

A. The sales, use, and lease tax imposed by the state of Louisiana under the provisions of R.S. 47:302(A) and (B), ~~R.S. 47:321(A) and (B)~~ and ~~R.S. 47:331~~ 321(A) and (B), 331, and 331.1 shall not apply to any of the following:

1 (1) Hourly, daily, or periodic mileage or other charges referred to as "per
2 diem or car hire" on freight cars and other rolling stock when such charges are paid
3 by reason of the presence of freight cars and other rolling stock owned by another
4 on the tracks of the taxpayer;

5 (2) Piggy-back trailers or containers when brought into or operated as
6 piggy-back trailers or containers in this state; ~~and.~~

7 * * *

8 AMENDMENT NO. 4

9 On page 13, line 5, after "331," and before "and R.S. 51:1286." insert "and 331.1"

10 AMENDMENT NO. 5

11 On page 22, line 7, delete "House Bill No. ____ " and insert in lieu thereof "House Bill No.
12 414"