
HOUSE COMMITTEE AMENDMENTS

2023 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 631 by Representative Nelson

1 AMENDMENT NO. 1

2 On page 1, line 2, after " reenact" and before "and to" delete "R.S. 47:287.95(L)(1)(e)" and
3 insert "R.S. 47:287.95(L)(1)"

4 AMENDMENT NO. 2

5 On page 1, at the beginning of line 8, after "Section 1." and before "is" delete "R.S.
6 47:287.95(L)(1)(e)" and insert "R.S. 47:287.95(L)(1)"

7 AMENDMENT NO. 3

8 On page 1, delete line 17 in its entirety and insert the following:

9 (a) In the case of sale, ~~rental, lease, or license~~ of immovable property, if and
10 to the extent the property is located in the state.

11 (b) ~~In the case of rental, lease, or license of tangible personal property, if and~~
12 ~~to the extent the property is located in the state.~~

13 (c) In the case of sale of a service, if and to the extent the service is delivered
14 to a location in the state. The delivery of a tangible medium representing the output
15 of a service does not control the sourcing of receipts from the underlying service.

16 (d)(c) In the case of ~~lease or license of intangible property, including~~ a sale
17 or exchange of such intangible property where the receipts from the sale or exchange
18 derive from payments that are contingent on the productivity, use, or disposition of
19 the property, if and to the extent the intangible property is used in the state."

20 AMENDMENT NO. 4

21 On page 1, at the beginning of line 18, delete "(e)" and insert "(d)"

22 AMENDMENT NO. 5

23 On page 1, at the beginning of line 19, after "Subparagraph" and before "of this" delete "(d)"
24 and insert "(c)"