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HOUSE FLOOR AMENDMENTS

2024 Third Extraordinary Session

Amendments proposed by Representative Wright to Engrossed House Bill No. 10 by Representative Wright

1 AMENDMENT NO. 1

2 On page 1, at the end of line 3, delete "(29)," and insert "(30),"

3 AMENDMENT NO. 2

4 On page 1, at the end of line 14, delete the comma "," and at the beginning of line 15, delete
5 "(30)"

6 AMENDMENT NO. 3

7 On page 2, line 3, after "337.5(A)(1)(e)," and before "through 337.10.2," delete "337.10" and
8 insert "337.10.1"

9 AMENDMENT NO. 4

10 On page 3, line 14, after "(23) through" and before "301.1(A)(introductory paragraph), delete
11 "(29)," and insert "(30),"

12 AMENDMENT NO. 5

13 On page 37, at the end of line 25, before the period "." insert "or the amount paid or charged"

14 AMENDMENT NO. 6

15 On page 61, at the beginning of line 7, delete "United States," and insert "states,"

16 AMENDMENT NO. 7

17 On page 65, between lines 2 and 3, insert the following:

18 "(30) "Medical device" means any instrument, apparatus, machine, implant,
19 or other similar or related article intended to be used alone or in combination in the
20 treatment of a medical disease."

21 AMENDMENT NO. 8

22 On page 70, between lines 28 and 29, insert the following:

23 "(3) Repairs to tangible personal property. Repairs to tangible personal
24 property shall be sourced where performed."

1 AMENDMENT NO. 9

2 On page 74, delete lines 25 through 28 in their entirety and on page 75, delete lines 1
3 through 3 in their entirety and insert the following:

4 "levied on motor vehicles brought into this state by a new resident, shall not exceed
5 ninety dollars after application of the credits provided for in R.S. 47:303(A)(3) and
6 337.86, provided all of the following conditions are met:

7 (a) The vehicle is primarily used for personal purposes.

8 (b) The vehicle was previously registered in the name of the new resident in
9 any other state or was previously leased to the new resident in another state.

10 (c) The vehicle is registered within ninety days of being brought into this
11 state."

12 AMENDMENT NO. 10

13 On page 75, at the beginning of line 4, delete "(3)" and insert "(2)"

14 AMENDMENT NO. 11

15 On page 75, line 5, after "to the" and before "local" delete "state and"

16 AMENDMENT NO. 12

17 On page 79, line 17, after "§305." and before "from" delete "Exclusions and exemptions"
18 and insert "Exemptions"

19 AMENDMENT NO. 13

20 On page 87, line 18, after "authorized" and before "of the" delete "personnel" and insert
21 "employee"

22 AMENDMENT NO. 14

23 On page 88, line 22, after "items" and before "to a" delete "itself"

24 AMENDMENT NO. 15

25 On page 88, line 24, after "business" and before "shall" insert a comma "₂"

26 AMENDMENT NO. 16

27 On page 88, line 25, after "provided" and before "that" insert a comma "₂"

28 AMENDMENT NO. 17

29 On page 89, at the end of line 8, delete "Section" and delete line 9 in its entirety and insert
30 "42 U.S.C. 5402 et seq."

31 AMENDMENT NO. 18

32 On page 89, at the end of line 26, insert a comma "₂" and insert "pursuant to Article VII of
33 the Constitution of Louisiana,"

1 AMENDMENT NO. 19

2 On page 90, line 4, after "Orthotic" and before "prescription" delete the comma "," and
3 delete "including" and insert "devices,"

4 AMENDMENT NO. 20

5 On page 90, at the end of line 5, delete "physicians," and at the beginning of line 6, delete
6 "optometrists, or licensed chiropractors" and insert "any person authorized to prescribe drugs
7 in this state,"

8 AMENDMENT NO. 21

9 On page 90, line 15, after "consumed by" and before "pursuant" delete "individuals" and
10 insert "patients"

11 AMENDMENT NO. 22

12 On page 90, line 26, after "diseases" and before "prescribed" delete "under the supervision
13 of and"

14 AMENDMENT NO. 23

15 On page 90, delete line 27 in its entirety and insert "person with prescriptive authority."

16 AMENDMENT NO. 24

17 On page 91, line 5, after "rental by" and before "of machines" delete "private individuals"
18 and insert "a patient"

19 AMENDMENT NO. 25

20 On page 91, line 6, after "which" and before "has" delete "a physician" and insert "any
21 person with prescriptive authority"

22 AMENDMENT NO. 26

23 On page 91, line 11, after "to" and before "clinics" delete "physicians, dentists," and insert
24 "any person with prescriptive authority,"

25 AMENDMENT NO. 27

26 On page 92, at the end of line 17, delete "which" and insert "that"

27 AMENDMENT NO. 28

28 On page 92, line 19, after "Physics" and before "Programs" delete "Educational" and insert
29 "Education"

30 AMENDMENT NO. 29

31 On page 94, delete lines 17 and 18 in their entirety and at the beginning of line 19, delete
32 "(b)" and insert "(a)"

33 AMENDMENT NO. 30

34 On page 94, at the beginning of line 24, delete "(c)" and insert "(b)"

1 AMENDMENT NO. 31

2 On page 96, line 14, after "crawfish." and before "person" delete "The" and insert "A"

3 AMENDMENT NO. 32

4 On page 96, line 15, after "purchases" and before "shall" delete "the exempt items" and
5 insert "an exempt item"

6 AMENDMENT NO. 33

7 On page 96, line 23, after "catfish." and before "person" delete "The" and insert "A"

8 AMENDMENT NO. 34

9 On page 96, at the beginning of line 24, delete "the exempt items" and insert "an exempt
10 item"

11 AMENDMENT NO. 35

12 On page 98, between lines 26 and 27, insert the following:

13 "B. Natural gas used in the production of iron in the process known as the
14 "direct reduced iron process" is recognized by the legislature to be a material for
15 further processing into an article of tangible personal property for sale at retail."

16 AMENDMENT NO. 36

17 On page 98, at the beginning of line 27, delete "B." and insert "C."

18 AMENDMENT NO. 37

19 On page 102, at the beginning of line 2, after "by" delete the remainder of the line in its
20 entirety and insert "the state or a political subdivision whose boundaries are coterminous
21 with the state:"

22 AMENDMENT NO. 38

23 On page 103, between lines 5 and 6, insert the following:

24 "E. A political subdivision may by ordinance or resolution provide for the
25 exemptions established in this Section. The ordinance or resolution adopted or
26 approved by the political subdivision shall provide for the adoption of all of the
27 definitions, exemptions, and limitations provided for in this Section."

28 AMENDMENT NO. 39

29 On page 103, at the beginning of line 6, delete "E.(1)" and insert "F.(1)"

30 AMENDMENT NO. 40

31 On page 103, at the beginning of line 13, delete "F." and insert "G."

32 AMENDMENT NO. 41

33 On page 103, at the beginning of line 16, after "§305.6." and before "schools" delete
34 "Exclusions and exemptions;" and insert "Exemptions;"

1 AMENDMENT NO. 42

2 On page 106, line 27, after "§305.10." and before "property" delete "Exclusions and
3 exemptions;" and insert "Exemptions;"

4 AMENDMENT NO. 43

5 On page 108, line 21, after "§305.20." and before "Louisiana" delete "Exclusions and
6 exemptions;" and insert "Exemptions;"

7 AMENDMENT NO. 44

8 On page 125, between lines 12 and 13, insert the following:

9 "§337.10. Optional ~~exclusions and exemptions~~

10 A. ~~As provided for in R.S. 47:305(D)(5)(c), for the time after July 1, 1999,~~
11 ~~a taxing authority may by ordinance or resolution provide for the following:~~

12 ~~(1) Except as provided for in R.S. 47:305.76 and 337.9(D)(34), an exemption~~
13 ~~for the sale of prescription drugs used in the treatment of various diseases or injuries,~~
14 ~~or an exemption for the procurement and administration of chemotherapy drugs, if~~
15 ~~such drugs are used exclusively by the patient in his medical treatment if~~
16 ~~administered exclusively to the patient by a physician, nurse, or other health care~~
17 ~~professional in a physician's office where patients are not regularly kept as bed~~
18 ~~patients for twenty-four hours or more.~~

19 ~~(2) An amnesty for any person who may have been responsible to impose,~~
20 ~~collect, and/or remit the tax previously imposed on the transactions provided for in~~
21 ~~Paragraph (1) this Subsection prior to the time such exemption and/or amnesty is~~
22 ~~granted according to such reasonable terms and conditions as the respective taxing~~
23 ~~authorities may adopt.~~

24 B. ~~As provided for in R.S. 47:305.25(B) and (C):~~

25 ~~(1) In the parish of West Carroll, the parish school board may exempt the~~
26 ~~farm equipment as provided in R.S. 47:305.25(A) from additional sales and use taxes~~
27 ~~after approval by a majority of the qualified electors of the parish and the police jury~~
28 ~~may exempt the equipment as provided in that Section from all sales and use taxes~~
29 ~~which it is presently levying and collecting and shall exempt such equipment from~~
30 ~~any additional sales and use tax or taxes which it may hereafter levy and collect.~~

31 ~~(2) Except as provided in Paragraph (1) of this Subsection:~~

32 ~~(a) A city or parish school board may by resolution adopted by the board~~
33 ~~provide an exemption for farm equipment as defined in R.S. 47:305.25(A).~~

34 ~~(b) The governing authority of a municipality may by resolution or ordinance~~
35 ~~provide an exemption for farm equipment as defined in R.S. 47:305.25(A) from all~~
36 ~~of its sales and use taxes.~~

37 ~~(c) The governing authority of a parish may by resolution or ordinance~~
38 ~~provide an exemption for farm equipment as defined in R.S. 47:305.25(A) from all~~
39 ~~of its sales and use taxes and all sales and use taxes of political subdivisions levied~~
40 ~~solely within the territory of the parish, except municipal and school board taxes.~~

41 C. ~~As provided for in R.S. 47:305.30, notwithstanding the provisions of any~~
42 ~~other law to the contrary, the governing authority of any political subdivision in the~~
43 ~~parish of Plaquemines may exclude and exempt from any sales and use tax levied by~~

1 such governing authority any item excluded and exempted from the sales and use
 2 taxes imposed by the state of Louisiana under Chapter 2 and Chapter 2-A of Subtitle
 3 H of this Title. It is expressly provided that the provisions of this Subsection shall
 4 also be applicable to any sales and use taxes being imposed by such governing
 5 authority as of July 6, 1981; provided, that no bonds or other obligations payable
 6 from the proceeds of such taxes have been issued and are outstanding.

7 ~~D. As provided for in R.S. 47:305.37(B) with regard to diesel fuel, propane,
 8 or other liquefied petroleum gases used or consumed for farm purposes, in Rapides
 9 Parish:~~

10 ~~(1) The parish school board may by resolution adopted by the board provide
 11 an exemption from its sales and use tax as is provided for state sales tax in R.S.
 12 47:305.37(A):~~

13 ~~(2) The governing authority of a municipality may by resolution or ordinance
 14 provide an exemption as is provided for state sales tax in R.S. 47:305.37(A) from its
 15 sales and use tax and all sales and use taxes of political subdivisions levied solely
 16 within the territory of the municipality, except school board taxes.~~

17 ~~(3) The governing authority of a parish may by resolution or ordinance
 18 provide an exemption as is provided for state sales tax in R.S. 47:305.37(A) from its
 19 sales and use tax and all sales and use taxes of political subdivisions levied within
 20 the territory of the parish and all sales taxes levied both within and without the
 21 municipality, except school board taxes.~~

22 ~~E. As provided for in R.S. 47:305.52, a political subdivision may, by
 23 ordinance, provide for a sales and use tax exemption within the entire area of the
 24 political subdivision for sales of custom computer software.~~

25 ~~F. As provided for in R.S. 47:301(14)(g)(i)(bb), any political subdivision,
 26 other than a tax authority in East Feliciana Parish to which the exclusion already
 27 applies, may apply the exclusion as defined in R.S. 47:301(14)(g)(i)(bb) to sales or
 28 use taxes levied by any such political subdivision, so that a charge for the furnishing
 29 of repairs to tangible personal property shall be excluded from sales of services, as
 30 defined in R.S. 47:301(14)(g)(i), when the repaired property is (1) delivered to a
 31 common carrier or to the United States Post Office for transportation outside the
 32 state, or (2) delivered outside the state by use of the repair dealer's own vehicle or by
 33 use of an independent trucker. However, as to aircraft, delivery may be by the best
 34 available means. Offshore areas shall not be considered another state for the purpose
 35 of this Subsection and R.S. 47:301(14)(g)(i):~~

36 ~~G. As provided for in R.S. 47:301(16)(i)(vi), taxing authorities are hereby
 37 authorized to provide an exemption from any local sales and use tax liability to any
 38 taxpayers holding a Federal Communications Commission license issued pursuant
 39 to 47 CFR Part 73 which have purchased any of the digital television conversion
 40 equipment and/or digital radio conversion equipment listed in R.S. 47:301(16)(i)(i)
 41 and (i)(ii). Local taxing authorities are further authorized to provide a credit against
 42 any tax liability for the amount of local sales tax paid by taxpayers holding Federal
 43 Communications Commission licenses issued pursuant to 47 CFR Part 73 on any
 44 equipment listed in Item (i) or (ii) of 47:301(16)(i) purchased subsequent to January
 45 1, 1999, but prior to June 25, 2002.~~

46 ~~H.(1) Political subdivisions are prohibited from levying a sales and use tax
 47 on telecommunication services as defined in Chapter 2 of Subtitle H of this Title not
 48 in effect on July 1, 1990.~~

49 ~~(2) The provisions of this Paragraph shall not be construed to prohibit the
 50 levy or collection of any franchise, excise, gross receipts, or similar tax or~~

1 assessment by any political subdivision of the state as defined in Article VI, Section
2 44(2) of the Constitution of Louisiana.

3 I.(1) A political subdivision may provide for a sales and use tax ~~exclusion~~
4 exemption as provided for in ~~R.S. 47:301(3)(I), (13)(k), or (28)~~ R.S. 47:305(A)
5 through (E), or any combination of these or all of them, for the sales, cost, or lease
6 and rental price of manufacturing machinery and equipment, either effective upon
7 adoption or enactment or phased in over a period of time, or effective for a certain
8 period of time or duration, all as set forth in the instrument, resolution, vote, or other
9 affirmative action providing for the exclusion exemption.

10 (2) B. Pursuant to the authority provided for in ~~Paragraph (1) of this~~
11 Subsection Subsection A of this Section, a political subdivision may provide an
12 exclusion exemption from its tax for any class or classes of manufacturers, ~~including~~
13 ~~a glass container manufacturer with a NAICS Code of 327213.~~

14 (3)(a) ~~Pursuant to the authority provided for in Paragraph (1) of this~~
15 ~~Subsection, a political subdivision may provide an exclusion from its tax for any~~
16 ~~other machinery, equipment, supplies, materials, or services used or consumed in the~~
17 ~~business of farming.~~

18 (b) ~~The authority provided to political subdivisions in this Paragraph shall~~
19 ~~be in addition to the authority provided to political subdivisions in Paragraph (1) of~~
20 ~~this Subsection to exclude from their tax machinery and equipment that is eligible~~
21 ~~for depreciation for federal income tax purposes and that is used as an integral part~~
22 ~~of the production, processing, and storing of food and fiber or of timber by an~~
23 ~~individual or entity which is assigned by the Louisiana Workforce Commission a~~
24 ~~North American Industrial Classification System code within the agricultural,~~
25 ~~forestry, fishing, and hunting Sector 11, all as defined in and provided for in R.S.~~
26 ~~47:301(3)(i)(ii), and the authorization in Subsections B, C, and D of this Section for~~
27 ~~certain political subdivisions to exempt that portion of the sales price of farm~~
28 ~~machinery and equipment provided for in R.S. 47:305.25(A) in excess of fifty~~
29 ~~thousand dollars, or any other exclusion or exemption that may be provided by law.~~

30 J. A political subdivision may by ordinance or resolution provide that sales
31 and use tax imposed by the political subdivision shall not apply to parts or services
32 used in the fabrication, modification, or repair of rail rolling stock.

33 K.(1) Except as provided in Paragraph (2) of this Subsection, the following
34 medications shall be exempt from the sales and use tax of any political subdivision
35 in Caddo Parish:

36 (a) Vaso-endothelial growth factor, known as VEGF inhibitors, including but
37 not limited to Visudyne and Macugen.

38 (b) Complex biologics such as monoclonal antibodies, including but not
39 limited to Infliximab.

40 (2) The provisions of Paragraph (1) of this Subsection shall not apply to sales
41 and use taxes levied by the parish governing authority, the school board, or the
42 sheriff of any such parish until after July 1, 2006.

43 L. A political subdivision located in St. Charles Parish may by ordinance or
44 resolution provide that sales and use tax imposed by the political subdivision shall
45 not apply to the same purchases, at the same time, according to the same definitions
46 and procedures, under the same conditions, and exempting the same amount of sales
47 price or cost price of tangible personal property as provided for in Act No. 244 of the
48 2007 Regular Session of the Legislature or in any other act enacted in that session
49 or in any other session which provides for annual sales tax holidays.

1 M. A political subdivision may by ordinance or resolution provide that sales
2 and use tax imposed by the political subdivision shall not apply to storm shutter
3 devices as defined in R.S. 47:301(10)(ee).

4 O. ~~As provided for in R.S. 47:305.64, political subdivisions, including~~
5 ~~municipalities and parishes, may elect to provide for a sales and use tax exemption~~
6 ~~for the amount paid by qualifying radiation therapy treatment centers for the~~
7 ~~purchase, lease, or repair of capital equipment and the purchase, lease, or repair of~~
8 ~~software used to operate capital equipment.~~

9 P. ~~As provided for in R.S. 47:337.10.2, a political subdivision may by~~
10 ~~ordinance or resolution exempt purchases of feminine hygiene products, diapers, or~~
11 ~~both for personal use from all or part of the sales and use tax levied by the political~~
12 ~~subdivision.~~

13 * * *

14 AMENDMENT NO. 45

15 On page 128, line 6, after "and (n)" and before "(31)," delete the comma "," and delete "(30)"

16 AMENDMENT NO. 46

17 On page 128, at the beginning of line 11, after "305.74" and before "through 305.80," insert
18 a comma "," and "305.75, 305.77"

19 AMENDMENT NO. 47

20 On page 128, line 13, after "337.5(A)(1)(e)," and before "through 337.10.2," delete "337.10"
21 and insert "337.10.1"

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.