

**HOUSE COMMITTEE AMENDMENTS**

2025 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 523 by Representative Romero

1 AMENDMENT NO. 1

2 On page 1, at the beginning of line 2, after "To" and before "enact" insert "amend and  
3 reenact R.S. 47:306(A)(3) and to"

4 AMENDMENT NO. 2

5 On page 1, line 4, after "levied by" and before "taxing" delete "certain local"

6 AMENDMENT NO. 3

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

8 "Section 1. R.S. 47:306(A)(3) is hereby amended and reenacted and R.S.  
9 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and"

10 AMENDMENT NO. 4

11 On page 1, between lines 10 and 11, insert the following:

12 "§306. Returns and payment of tax; penalty for absorption

13 A.

14 \* \* \*

15 (3)~~(a)~~ For the purpose of compensating the dealer in accounting for and  
16 remitting the tax levied by this Chapter, each dealer shall be allowed ~~one and five~~  
17 eighty-four hundredths of one percent of the amount of tax due and accounted for  
18 and remitted to the secretary in the form of a deduction in submitting his report and  
19 paying the amount due by him, provided the amount of any credit claimed for taxes  
20 already paid to a wholesaler shall not be deducted in computing the commission  
21 allowed the dealer ~~hereunder~~ pursuant to this Paragraph. The aggregate state  
22 compensation for a dealer who operates one or more business locations within  
23 Louisiana shall not exceed seven hundred fifty dollars per calendar month. This  
24 compensation shall be allowed only if the payment of the dealer is timely paid and  
25 the return is timely filed. ~~Notwithstanding any other provision of law, the calculation~~  
26 of this deduction shall be based only on the taxes levied pursuant to R.S. 47:302,  
27 321, 331, and R.S. 51:1286. There shall be no compensation for the taxes accounted  
28 for and remitted pursuant to R.S. 47:321.1 or any other sales tax levied by the state.

29 ~~(b) Municipalities are hereby authorized to pay compensation to their sales~~  
30 ~~tax dealers in any amounts designated by the governing body of the municipality."~~

31 AMENDMENT NO. 5

32 On page 2, delete lines 4 through 10 in their entirety and insert the following:

33 "(3) For the purpose of compensating the dealer in accounting for and  
34 remitting the tax levied by a local ordinance, including a municipal ordinance, each  
35 dealer shall be allowed compensation at the rate of eighty-four hundredths of one  
36 percent of the amount of tax due and accounted for and remitted to the collector in

1 the form of a deduction in submitting his report and paying the amount due by him.  
2 The amount of any credit claimed for taxes already paid to a wholesaler, as  
3 authorized by Subsection B of this Section, shall not be deducted in computing the  
4 compensation allowed the dealer pursuant to this Paragraph. The aggregate local  
5 compensation for a dealer who operates one or more business locations within the  
6 parish shall not exceed seven hundred fifty dollars per calendar month. This  
7 compensation shall be allowed only if the payment of the dealer is timely paid and  
8 the return is timely filed."