

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 144 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 3, change "exemptions" to "exemption certificates"

3 AMENDMENT NO. 2

4 On page 1, line 8, change "once granted" to "certificates"

5 AMENDMENT NO. 3

6 On page 1, delete lines 9 through 16, and insert the following:

7 "A. Direct Pay Numbers. Notwithstanding any other law in this Title to
 8 the contrary, a sales tax exemption certificate granted to a taxpayer under the
 9 provisions of R.S. 47:303.1 shall be renewed as provided in this Section without
 10 having to reapply for the certificate unless the Department of Revenue
 11 determines that the taxpayer is no longer qualified for the exemption. However,
 12 the Department of Revenue may suspend a taxpayer's direct pay number
 13 certificate if the taxpayer has not met the requirements of R.S. 47:303.1(B) or
 14 has become delinquent in the taxpayer's sales tax payment or filing
 15 responsibilities pursuant to R.S. 47:306.

16 B. Sale for Resale. Notwithstanding any other law in this Title to the
 17 contrary, a sales tax exemption certificate granted to a taxpayer defined as a
 18 dealer under the provisions of R.S. 47:301(4) and who makes purchases of
 19 tangible personal property for resale as provided for in R.S. 47:301(10)(a)(i) or
 20 sales of services for resale as provided for in R.S. 47:301(10)(a)(ii) shall be
 21 renewed as provided for in this Section without having to reapply for the
 22 exemption certificate unless the Department of Revenue determines the
 23 taxpayer is no longer qualified for the exemption. However, the Department of
 24 Revenue may suspend a taxpayer's resale certificate if the taxpayer has become
 25 delinquent in the taxpayer's sales tax payment or filing responsibilities pursuant
 26 to R.S. 47:306.

27 C. Purchases of Manufacturing, Machinery, and Equipment.
 28 Notwithstanding any other law in this Title to the contrary, a sales tax
 29 exemption certificate granted to a taxpayer pursuant to R.S. 47:301(3)(i)(i),
 30 47:301(13)(k)(i) and 47:301(28)(a) shall be renewed as provided in this Section
 31 without having to reapply for the exemption certificate unless the Department
 32 determines that the taxpayer is no longer qualified for the exemption. However,
 33 the Department of Revenue may suspend a taxpayer's exemption certificate, if
 34 the taxpayer has become delinquent in the taxpayer's sales tax payment or filing
 35 responsibilities pursuant to R.S. 47:306.

36 D. Automatic renewals of the sales tax exemption certificates in
 37 Subsections A, B and C of this Section may be for a period of up to three years.
 38 The Department of Revenue shall notify a qualifying taxpayer of its
 39 determination as to whether the certificates will be automatically renewed
 40 pursuant to this Section or whether the taxpayer is denied renewal and must
 41 reapply. A taxpayer who is denied renewal of a sales tax exemption certificate
 42 may reapply for the certificate to the Department of Revenue. The Department
 43 of Revenue shall promulgate rules and regulations regarding its criteria for
 44 determining a taxpayer's ability to renew a sales tax exemption certificate
 45 without the necessity of reapplying as it relates to the exemption certificates in
 46 Subsections A, B and C of this Section."