HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Judiciary to Original House Bill No. 641 by Representative Thompson

1 <u>AMENDMENT NO. 1</u>

- 2 On page 7, at the end of line 9, after "state," insert "or import for personal consumption in
- 3 this state"
- 4 AMENDMENT NO. 2
- 5 On page 7, line 14, after "than" and before "days" delete "15" and insert "sixty"
- 6 AMENDMENT NO. 3
- 7 On page 9, line 9, after "local" and before "only" delete "agencies" and insert "taxing
- 8 agencies or law enforcement authorities"
- 9 AMENDMENT NO. 4
- On page 10, line 8, after "shall" and before "each" delete "invoice" and insert "provide notice
- 11 to"
- 12 <u>AMENDMENT NO. 5</u>
- On page 11, line 2, after "state," and before "in" insert "or imported for personal consumption
- in this state,"
- 15 <u>AMENDMENT NO. 6</u>
- On page 15, between lines 2 and 3, insert "(21) A "knowing violation or failure" is where
- 17 the person knowingly or intentionally engaged in conduct without a good faith belief that the
- 18 conduct was consistent with the provision of this Chapter."
- 19 <u>AMENDMENT NO. 7</u>
- 20 On page 16, line 11, after "business" delete the remainder of the line and lines 12 and 13 in
- 21 their entirety and insert "or affixes tax stamps of another state shall first apply for an
- 22 <u>exporter license allowing it to purchase or possess unstamped or non-tax paid cigarettes."</u>
- 23 <u>AMENDMENT NO. 8</u>
- On page 17, line 25, after "inventory" and before "in" insert "pursuant to Paragraph (2) of
- 25 this Subsection,
- 26 <u>AMENDMENT NO. 9</u>
- On page 18, line 12, after "(2)" and before "an" delete "Files" and insert "Knowingly files"
- 28 AMENDMENT NO. 10
- On page 18, line 13, after "R.S. 47:841 et seq." delete the comma "," and the remainder of
- 30 the line and line 14 in its entirety

- 1 AMENDMENT NO. 11
- 2 On page 18, line 17, after "than" and before "days" delete "fifteen" and insert "sixty"
- 3 AMENDMENT NO. 12
- 4 On page 20, delete lines 26 through 28 in their entirety
- 5 <u>AMENDMENT NO. 13</u>
- 6 On page 21, delete lines 1 through 8 in their entirety
- 7 AMENDMENT NO. 14
- 8 On page 23, line 29, after "sale" delete the remainder of the line
- 9 <u>AMENDMENT NO. 15</u>
- On page 24, at the beginning of line 1, delete "cigarettes in or into the state"
- 11 AMENDMENT NO. 16
- On page 24, line 10, after "of stamping" insert a period "." and delete the remainder of the
- line and line 11 in its entirety
- 14 <u>AMENDMENT NO. 17</u>
- On page 24, line 17, after "manufacturer" and before "importer" delete "or" and insert a
- comma "," and on the same line after "importer" and before "may" insert a comma "," and
- insert "or sales entity affiliate"
- 18 AMENDMENT NO. 18
- On page 24, line 18, after "cigarettes" delete the remainder of the line and delete line 19 in
- 20 its entirety
- 21 AMENDMENT NO. 19
- 22 On page 24, at the beginning of line 20, delete "cigarettes"
- 23 AMENDMENT NO. 20
- On page 25, line 4, after "and" delete the remainder of the line and insert "submits a report
- 25 pursuant to R.S. 47:851(E)."
- 26 <u>AMENDMENT NO. 21</u>
- 27 On page 25, delete line 5 in its entirety
- 28 <u>AMENDMENT NO. 22</u>
- 29 On page 27, line 17, after "transfer," delete the remainder of the line and insert "the state in
- 30 which the recipient of those cigarettes is located, and"
- 31 AMENDMENT NO. 23
- On page 27, at the beginning of line 18, delete "address of the recipient of those cigarettes,"

1 AMENDMENT NO. 24

- 2 On page 27, line 19, after "<u>purchase</u>" delete the remainder of the line and insert "<u>the state of</u>
- 3 <u>the seller or sender of those cigarettes.</u>"
- 4 AMENDMENT NO. 25
- 5 On page 27, delete lines 20 through 22 in their entirety
- 6 AMENDMENT NO. 26
- 7 On page 27, line 23, after "(b)" and before "the" delete "In" and insert "The following shall
- 8 <u>be provided to the attorney general or secretary upon request</u>: in"
- 9 AMENDMENT NO. 27
- On page 28, delete line 6 in its entirety, and insert "any federal, state, or local taxing agency
- or law enforcement authorities of this state or other states."
- 12 AMENDMENT NO. 28
- On page 30, delete line 2 in its entirety, and insert "request, with any federal, state, or local
- 14 taxing agency or law enforcement authorities of this state or other states."
- 15 AMENDMENT NO. 29
- On page 30, between lines 3 and 4, insert the following:
- 17 "§857. Refunds
- A. The collector may promulgate rules and regulations providing for the refund to dealer for the cost of stamps affixed to goods which by reason of damage become unfit for sale and are destroyed by dealer or returned to manufacturer or
- jobber.
- B. The collector may refund a dealer for the cost of stamps affixed to goods,
- 23 which were listed on the state directory at the time the stamps were affixed but have
- been subsequently removed from the state directory, upon proof that the goods have
- been destroyed, the date and location of the destruction, and must be signed by the
- 26 <u>individuals who witnessed the destruction. The collector may promulgate rules and</u>
- 27 <u>regulations related to the destruction of the goods and the procedures for refund.</u>"
- 28 AMENDMENT NO. 30
- 29 On page 31, line 1, after "dealer" and before "tobacco" change "transportation" to
- 30 "transporting"
- 31 AMENDMENT NO. 31
- 32 On page 31, delete lines 5 through 8 in their entirety
- 33 AMENDMENT NO. 32
- 34 On page 32, between lines 2 and 3, insert "(1) "Cigarettes" shall have the meaning as set forth
- 35 in R.S. 13:5062(4)(a) through (d)."
- 36 AMENDMENT NO. 33
- On page 33, delete lines 8 and 9 in their entirety

- 1 AMENDMENT NO. 34
- 2 On page 33, at the end of line 24, delete "tobacco" and insert "cigarettes"
- 3 AMENDMENT NO. 35
- 4 On page 33, at the beginning of line 25, delete "products"
- 5 AMENDMENT NO. 36
- 6 On page 33, at the end of line 25, delete "tobacco" and insert "cigarettes"
- 7 AMENDMENT NO. 37
- 8 On page 33, at the beginning of line 26, delete "products"
- 9 AMENDMENT NO. 38
- On page 33, line 27, after "distributing" and before "is" delete "tobacco products" and insert
- 11 "cigarettes"
- 12 AMENDMENT NO. 39
- On page 34, line 15, after "the" and before "involved" delete "tobacco products" and insert
- 14 "cigarettes"
- 15 AMENDMENT NO. 40
- On page 34, line 18, after "the" and before "involved" delete "tobacco products" and insert
- 17 "cigarettes"
- 18 AMENDMENT NO. 41
- 19 On page 34, line 21, after "the" and before "involved" delete "tobacco products" and insert
- 20 "cigarettes"
- 21 AMENDMENT NO. 42
- 22 On page 34, line 27, after "Any" and before "sold" delete "tobacco products" and insert
- 23 "cigarettes"
- 24 AMENDMENT NO. 43
- 25 On page 35, line 5, after "The" and before "commissioner" insert "attorney general,"
- 26 AMENDMENT NO. 44
- 27 On page 35, line 6, after "Control" and before "or" insert a comma ","
- 28 AMENDMENT NO. 45
- 29 On page 35, line 6, after "or" and before "designee" delete "his" and insert "either agency's"
- 30 AMENDMENT NO. 46
- On page 35, line 24, after "wholesaler" and before "retailer" change "and" to "or" and after
- 32 "manufacturer" and before "sales" insert a comma ",'

1 AMENDMENT NO. 47

- 2 On page 36, line 4, after "local" and before "only" delete "agencies" insert "taxing agencies
- 3 <u>or law enforcement authorities</u>"

4 AMENDMENT NO. 48

- 5 On page 36, between lines 6 and 7, insert the following:
- 6 "\\$1520. Electronically filed returns; signatures
- A.(1) The secretary may require electronic filing of tax returns or reports under any of the following circumstances:
- 9 * * *
- 10 (g) Persons required to file a report pursuant to R.S. 47:843 et seq.
- * * * *"