

CONFERENCE COMMITTEE REPORT
House Bill No. 75 By Representative Wesley Bishop

June 4, 2013

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 75 by Representative Wesley Bishop, recommend the following concerning the Engrossed bill:

1. That Senate Floor Amendment No. 2 proposed by Senator Morrell and adopted by the Senate on May 28, 2013, be adopted.
2. That Senate Floor Amendment Nos. 1, 3, and 4 proposed by Senator Morrell and adopted by the Senate on May 28, 2013, be rejected.
3. That the following amendments to the engrossed bill be adopted:

AMENDMENT NO. 1

On page 1, line 2, after "47:305.71," and before "relative" insert "and to enact R.S. 47:301.1(F),"

AMENDMENT NO. 2

On page 1, line 7, after "and" and before "enacted" insert "reenacted and R.S. 47:301.1(F) is hereby"

AMENDMENT NO. 3

On page 1, between lines 7 and 8, insert the following:

"§301.1. Telecommunications and ancillary services

* * *

F. Notwithstanding any provision of law to the contrary, after allocation of monies to the Bond Security and Redemption Fund as required by Article VII, Section 9(B) of the Constitution of Louisiana, from the avails of the sales tax on telecommunication services there shall be an annual dedication of one million dollars to be deposited into the Telecommunications for the Deaf Fund for use as provided in R.S. 47:1061(B).

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Respectfully submitted,

Representative Wesley T. Bishop

Senator Jean-Paul J. Morrell

Representative Joel C. Robideaux

Senator Neil Riser

Representative Patrick Williams

Senator Sharon Weston Broome

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

CONFERENCE COMMITTEE REPORT DIGEST

House Bill No. 75 by Representative Wesley Bishop

Keyword and oneliner of the instrument as it left the House

TAX/SALES-USE, ST-EXEMPT: Provides for a state sales and use tax exemption for sales of certain property to "St. Bernard Project, Inc."

Report adopts Senate amendments to:

1. Broaden the title to provide for the dedication of revenues.

Report rejects Senate amendments which would have:

1. Dedicated \$1 million per year from the avails of the sales tax on telecommunication services to the Telecommunications for the Deaf Fund as amended into the statute providing for sales tax exclusions and exemptions for ships and ships supplies.

Report amends the bill to:

1. Dedicate \$1 million per year from the avails of the sales tax on telecommunication services to be deposited into the Telecommunications for the Deaf Fund to be used in the same manner as other monies in the fund.

Digest of the bill as proposed by the Conference Committee

Present law provides for a local sales and use tax exemption for the sale of construction materials to "St. Bernard Project, Inc." when such materials are intended for use in rehabilitating existing residential dwellings or constructing new residential dwellings in this state.

Proposed law retains present law but extends the sales and use tax exemption to include state sales and use taxes.

Present law provides for the levy of a state sales and use tax applicable to the sales price of telecommunications services according to source rules provided for in present law. Further provides that the sales price of telecommunications services shall include charges for the connection, movement, change, or termination of telecommunication services, and for conference bridging services and vertical services if the customer's place of primary use is located in this state.

Proposed law retains present law but requires an annual dedication of \$1 million from the state sales tax on telecommunication services to be deposited into the Telecommunications for the Deaf Fund to be used in the same manner as other monies in the fund.

Effective July 1, 2013.

(Amends R.S. 47:305.71; Adds R.S. 47:301.1(F))