SENATE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 271 by Senator White

- 1 AMENDMENT NO. 1
- 2 On page 1, line 2, after "R.S. 3:4602(12.1)" insert "and 4684"
- 3 AMENDMENT NO. 2
- 4 On page 1, line 3, after "(44)," insert "(58),"
- 5 AMENDMENT NO. 3
- 6 On page 1, line 4, change "818.133" to "818.132"
- 7 AMENDMENT NO. 4
- 8 On page 1, line 9, change "R.S. 47:812(18)" to "R.S. 47:818.2(18)"
- 9 AMENDMENT NO. 5
- 10 On page 1, line 10, after "(44)," insert "(58)," and change "818.133" to "818.132"
- 11 AMENDMENT NO. 6
- On page 2, between lines 18 and 19, insert:
- "(58) "Retail dealer" or "dealer" means a person who sells motor fuel at
- retail or dispenses motor fuel at a retail location to the ultimate consumer.
- * * * *"
- 16 AMENDMENT NO. 7
- On page 2, line 22, "user" to "dealer" and after "produces" insert "or purchases"
- 18 AMENDMENT NO. 8
- On page 2, at the beginning of line 23, change "liquified to "liquefied" after "gas, or"
- change "liquified to "liquefied" and after "petroleum gas" change "or" to "and"
- 21 <u>AMENDMENT NO. 9</u>
- 22 On page 2, line 24, delete "who"
- 23 AMENDMENT NO. 10
- On page 3, line 6, after "47:820.1" delete the period "." and insert "or any other tax which
- 25 may be levied on special fuels by any other provision of law."
- 26 AMENDMENT NO. 11
- 27 On page 3, line 9, change "<u>December 31, 2015</u>" to "<u>June 30, 2015</u>"
- 28 AMENDMENT NO. 12
- 29 On page 3, line 10, change "January 1, 2016" to "July 1, 2015"

- 1 AMENDMENT NO. 13
- 2 On page 3, line 20, change "liquified to "liquefied"
- 3 AMENDMENT NO. 14
- 4 On page 3, line 21, after "equivalent for" change "liquified to "liquefied" and at the end of
- 5 the line, change "<u>liquified</u> to "<u>liquefied</u>"
- 6 AMENDMENT NO. 15
- 7 On page 3, line 25, change "<u>liquified</u> to "<u>liquefied</u>"
- 8 AMENDMENT NO. 16
- 9 On page 3, line 26, change "<u>liquified</u> to "<u>liquefied</u>"
- 10 AMENDMENT NO. 17
- On page 3, line 27, after "equivalent for" change "liquified to "liquefied" and at the end of
- the line, change "liquified to "liquefied"
- 13 AMENDMENT NO. 18
- On page 4, line 2, change "liquified to "liquefied"
- 15 <u>AMENDMENT NO. 19</u>
- 16 On page 4, line 3, change "January 1, 2016" to "July 1, 2015"
- 17 <u>AMENDMENT NO. 20</u>
- 18 On page 4, line 8, after "A." insert "(1)"
- 19 AMENDMENT NO. 21
- 20 On page 4, line 11, change "The person or entity possessing a" to "Any person or entity
- 21 delivering"
- 22 AMENDMENT NO. 22
- On page 4, line 12 after "natural gas," change "liquified to "liquefied" after "natural gas,
- 24 <u>or</u>" change "<u>liquified</u>" to "<u>liquefied</u>" and at the end of the line, change "<u>license</u>" to "<u>into the</u>
- 25 **fuel supply tank of a motor vehicle**"
- 26 AMENDMENT NO. 23
- 27 On page 4, between lines 21 and 22, insert:
- 28 "(2) Notwithstanding the provisions of Paragraph (1) of this Subsection,
- 29 <u>no person or entity shall deliver compressed natural gas, liquefied natural gas,</u>
- or liquefied petroleum gas into the fuel supply tank of a motor vehicle in
- 31 connection with a sale unless such person obtains a license as provided for in
- 32 this Subpart."
- 33 AMENDMENT NO. 24
- On page 4, line 24, change "<u>user</u>" to "<u>dealer</u>"

- 1 AMENDMENT NO. 25
- 2 On page 4, line 26, change "user" to "dealer"
- 3 AMENDMENT NO. 26
- 4 On page 4, line 27, after "Subpart." delete the remainder of the line, delete lines 28 and 29,
- 5 and on page 5, delete lines 1 through 5
- 6 AMENDMENT NO. 27
- 7 On page 5, line 14, change "<u>user</u>" to "<u>dealer</u>"
- 8 AMENDMENT NO. 28
- 9 On page 5, line 15, change "user" to "dealer"
- 10 AMENDMENT NO. 29
- On page 5, line 16, change "user" to "dealer"
- 12 AMENDMENT NO. 30
- On page 6, line 7, change "Special fuel dealer's" to "Dealer's"
- 14 AMENDMENT NO. 31
- On page 6, at the end of line 11, delete "**special**" and on line 12, delete "**fuel**"
- 16 AMENDMENT NO. 32
- 17 On page 6, line 15, change "<u>118</u>" to "<u>117</u>"
- 18 AMENDMENT NO. 33
- 19 On page 7, line 3, change "118" to "117"
- 20 AMENDMENT NO. 34
- On page 7, delete lines 26 through 29 and page 8, delete lines 1 through 13
- 22 AMENDMENT NO. 35
- On page 8, line 14, change "116. License application procedure grounds" to "115.
- 24 Grounds"
- 25 AMENDMENT NO. 36
- On page 8, delete lines 15 through 29 and on page 9, delete lines 1 through 7
- 27 AMENDMENT NO. 37
- 28 On page 9, line 8, change "<u>C.</u>" to "<u>A.</u>"
- 29 <u>AMENDMENT NO. 38</u>
- 30 On page 9, line 12, change "117" to "116"
- 31 AMENDMENT NO. 39
- 32 On page 10, line 1, change "<u>**D**.</u>" to "<u>**B**.</u>"

- 1 AMENDMENT NO. 40
- 2 On page 10, line 5, change "117" to "116"
- 3 AMENDMENT NO. 41
- 4 On page 10, line 14, after "due" delete the remainder of the line and insert a period "."
- 5 AMENDMENT NO. 42
- 6 On page 10, line 20, change "118" to "117"
- 7 AMENDMENT NO. 43
- 8 On page 11, line 22, after "natural gas," change "liquified to "liquefied" and after "natural
- 9 gas, and" change "liquified" to "liquefied"
- 10 AMENDMENT NO. 44
- On page 11, line 24, after "natural gas," change "liquified to "liquefied" and after "natural
- 12 **gas, and**" change "**liquified**" to "**liquefied**"
- 13 AMENDMENT NO. 45
- 14 On page 12, line 1, change "118" to "117"
- 15 AMENDMENT NO. 46
- On page 12, delete lines 7 and 8
- 17 AMENDMENT NO. 47
- 18 On page 12, line 9, change "(3)" to "(2)"
- 19 <u>AMENDMENT NO</u>. 48
- 20 On page 13, line 23, change "119" to "118"
- 21 AMENDMENT NO. 49
- 22 On page 14, line 6, change "120" to "119"
- 23 AMENDMENT NO. 50
- On page 14, line 7, change "quarterly" to "monthly" and at the end of the line change
- 25 "twenty-" to "twentieth"
- 26 AMENDMENT NO. 51
- On page 14, at the beginning of line 8, delete "fifth" and after "month" delete "following
- 28 the end of the reporting period"
- 29 AMENDMENT NO. 52
- On page 14, delete lines 19 through 29 and on page 15, delete lines 1 through 7
- 31 AMENDMENT NO. 53
- 32 On page 15, line 8, change "<u>C."</u> to "<u>B."</u>

- 1 AMENDMENT NO. 54
- 2 On page 15, line 25, change "**D.**" to "**C.**"
- 3 AMENDMENT NO. 55
- 4 On page 16, line 3, change "<u>E.</u>" to "<u>D.</u>"
- 5 AMENDMENT NO. 56
- 6 On page 16, line 6, change "121" to "120"
- 7 AMENDMENT NO. 57
- 8 On page 16, line 27, change "<u>122</u>" to "<u>121</u>"
- 9 AMENDMENT NO. 58
- On page 17, line 19, change "shall" to "may" and after "person" insert "other than a school
- 11 <u>bus driver</u>"
- 12 AMENDMENT NO. 59
- On page 17, line 20, after "issuing the refund" insert "to the dealer"
- 14 AMENDMENT NO. 60
- 15 On page 18, line 2, change "123" to "122"
- 16 AMENDMENT NO. 61
- On page 18, delete lines 28 and 29 and on page 19, delete lines 1 through 5
- 18 AMENDMENT NO. 62
- 19 On page 19, line 6, change "<u>C.</u>" to "<u>B.</u>"
- 20 AMENDMENT NO. 63
- 21 On page 19, line 12, change "<u>124</u>" to "<u>123</u>"
- 22 AMENDMENT NO. 64
- 23 On page 20, line 9, change "<u>125</u>" to "<u>124</u>"
- 24 AMENDMENT NO. 65
- 25 On page 20, line 17, change "<u>126</u>" to "<u>125</u>"
- 26 AMENDMENT NO. 66
- 27 On page 21, line 25, change "127" to "126"
- 28 AMENDMENT NO. 67
- 29 On page 22, line 19, change "128" to "127"
- 30 AMENDMENT NO. 68
- 31 On page 23, line 2, change "<u>129</u>" to "<u>128</u>"

- 1 AMENDMENT NO. 69
- 2 On page 23, line 14, change "130" to "129"
- 3 AMENDMENT NO. 70
- 4 On page 24, line 14, change "<u>131</u>" to "<u>130</u>"
- 5 AMENDMENT NO. 71
- 6 On page 25, line 24, after "ten percent" delete the period "." and insert "of the amount at
- 7 issue in the summary proceeding."
- 8 AMENDMENT NO. 72
- 9 On page 25, line 27, change "132" to "131"
- 10 AMENDMENT NO. 73
- 11 On page 28, line 15, change "<u>133</u>" to "<u>132</u>"
- 12 AMENDMENT NO. 74
- On page 28, at the beginning of line 27, change "<u>liquified</u>" to "<u>liquefied</u>" and after "natural
- 14 **gas, and**" change "liquified" to "liquefied"
- 15 <u>AMENDMENT NO. 75</u>
- 16 On page 28, line 28, change "is" to "and 4684 are"
- 17 <u>AMENDMENT NO. 76</u>
- On page 29, line 12, after "natural gas," change "liquified" to "liquefied" and after
- 19 "natural gas, and" change "liquified" to "liquefied"
- 20 AMENDMENT NO. 77

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- 21 On page 29, between lines 14 and 15, insert:
- "§4684. Fee to be collected for testing, etc.
 - **<u>A.</u>** For the purpose of defraying the expenses connected with the inspection, testing, and analyzing of petroleum products in this state and enforcement of this Chapter, there shall be collected by the secretary of the Department of Revenue a fee of four thirty-seconds of one cent per gallon on all petroleum products except liquefied petroleum gas and compressed or liquefied natural gas, distributed, sold, or offered or exposed for sale or use or consumption in the state or used or consumed in the state which shall be paid before delivery to agents, dealers, or consumers in the state. The fee provided for in this Subsection does not include liquefied petroleum gas, natural gas, or bulk sale or transfers. Excluding bulk sales or transfers, the fee will be imposed upon the removal from an Internal Revenue Service approved terminal using the terminal rack. The position holder shall collect the fee imposed from the person who orders the withdrawal at the terminal rack. Exports out of the state shall not be subject to the fee. A fee is also imposed on the above-referenced fuel upon import to the state excluding bulk sale or transfer for delivery within the state. This fee shall be paid by the first importer. However, no fee shall be due on fuels that are eligible for tax refunds under the provisions of R.S. 47:818.15(A)(5) or that are sold for use in or distributed to seagoing vessels as defined in R.S. 3:4602.
 - B. The fee for liquefied petroleum gas and compressed or liquefied natural gas shall be imposed upon the delivery of such fuel into the supply tank

1	of a motor vehicle and shall be remitted to the department when the tax on such
2	fuel is remitted to the department.
3	C. The secretary of the Department of Revenue is authorized to seize and
4	hold these products on which the fee has not been paid until such time as the fee has
5	been paid. Any expense incurred in the seizure and holding of any product so seized
6	shall be assessed in addition to the fee and collected at the same time the fee is
7	collected.
8	* * *!
9	AMENDMENT NO. 78
10 11	On page 29, at the beginning of line 26, " <u>liquified</u> " to " <u>liquefied</u> " and after " <u>natural gas, and</u> " change " <u>liquified</u> " to " <u>liquefied</u> "
12	AMENDMENT NO. 79
13	On page 29, after line 27, insert:
14	"Section 4. If the Act which originated as HB736 of the 2015 Regular
15	Session of the Legislature, or any other Act of such session, increases the tax on
16	gasoline or special fuels, then the provisions of such Act shall apply to R.S.
17	47:818.111 as enacted in this Act.
18	Section 5. This Act shall become effective on July 1, 2015; if vetoed by the
19	governor and subsequently approved by the legislature, this Act shall become
20	effective on July 1, 2015, or on the day following such approval by the legislature,
21	whichever is later."