
SENATE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 355 by Representative Pugh

1 AMENDMENT NO. 1

2 On page 1, line 5, after "dealers;" insert the following:

3 "to authorize tax refunds under certain circumstances;"

4 AMENDMENT NO. 2

5 On page 1, line 20, after "system." insert the following:

6 "The tax shall be collected in accordance with the provisions of Subsection U of this
7 Section."

8 AMENDMENT NO. 3

9 On page 2, line 22, after "tax." insert "(a)"

10 AMENDMENT NO. 4

11 On page 2, between lines 27 and 28, insert the following:

12 "(b) Any taxpayer from whom a dealer has actually collected and remitted
13 the tax due pursuant to Subsection K of this Section may obtain a refund if within
14 thirty days from the remittance of the tax they provide the secretary with either of the
15 following:

16 (i) A certified copy of a use tax return that has been filed with the relevant
17 parish sales and use tax collector concerning the same transaction, together with the
18 proof of payment of all state and local use taxes due on the transaction.

19 (ii) A certified copy of an affidavit that has been filed with the sales and use
20 tax commission established pursuant to Paragraph (6) of this Subsection, in a form
21 prescribed by the commission, affirming that the delivery and all use of the property
22 subject to tax will be in a parish with no use tax imposed by any local taxing
23 authority."