

**HOUSE COMMITTEE AMENDMENTS**

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Re-Reengrossed Senate Bill No. 271 by Senator White

1 AMENDMENT NO. 1

2 On page 2, line 28, after "**for**" and before "**fuels**" delete "**such**" and insert "**those**"

3 AMENDMENT NO. 2

4 On page 4, line 3, after "**Beginning**" and before the comma "," delete "**July 1, 2015**" and  
5 insert "**January 1, 2016**"

6 AMENDMENT NO. 3

7 On page 4, line 20, after "**shall be**" delete the remainder of the line and at the beginning of  
8 line 22 delete "**liquified petroleum gas and**" and insert "**an energy equivalent rate equal**  
9 **to seventy-three percent of the state tax per gallon on gasoline and diesel fuel which**"

10 AMENDMENT NO. 4

11 On page 4, line 23, after "**price in**" and before "**gallon**" delete "**diesel**" and insert "**gasoline**"

12 AMENDMENT NO. 5

13 On page 4, line 25, after "**Beginning**" and before the comma "," delete "**July 1, 2015**" and  
14 insert "**January 1, 2016**"

15 AMENDMENT NO. 6

16 On page 4, between lines 28 and 29, insert the following:

17 **"F. From July 1, 2015, through December 31, 2015, the Department of**  
18 **Revenue shall continue to accept applications for payment of the tax and to**  
19 **issue decals to persons operating a motor vehicle on the highways of this state**  
20 **that use or are capable of using liquefied natural gas, liquefied petroleum gas,**  
21 **or compressed natural gas as motor fuel in order for the taxes due on the fuel**  
22 **to be paid by the motor vehicle operator. However, the amount of the tax for**  
23 **issuance of the decal shall be calculated at a rate of one-twelfth of the total**  
24 **annual tax amount for each month the decal is valid."**

25 AMENDMENT NO. 7

26 On page 5, line 19, after "**person**" and before "**a**" delete "**obtains**" and insert "**possesses**"

27 AMENDMENT NO. 8

28 On page 6, line 14, after "**purpose**" and before "**but**" delete the comma ","

29 AMENDMENT NO. 9

30 On page 10, line 3, after "**licensee**" delete the comma "," and delete the remainder of the line  
31 and insert "**or an agent, officer, employee, or**"

1 AMENDMENT NO. 10

2 On page 10, delete lines 7 through 11 in their entirety and insert the following:

3 "(8) Cancellation for cause of a license or registration issued by another  
4 state.

5 (9) A determination that the licensee is not a real party in interest.

6 (10) Revocation for cause of any prior license of a real party in interest."

7 AMENDMENT NO. 11

8 On page 10, at the end of line 16, delete "be" and from the beginning of line 17 delete  
9 "required to"

10 AMENDMENT NO. 12

11 On page 10, line 19, after "contrary," and before "there" delete "where" and insert "when"

12 AMENDMENT NO. 13

13 On page 12, at the beginning of line 18, after "any" delete the remainder of the line and at  
14 the beginning of line 19 delete "out" and insert "accrued liability or liability that will  
15 accrue during the thirty-day period provided for"

16 AMENDMENT NO. 14

17 On page 12, at the end of line 22, before the colon ":" insert "conditions"

18 AMENDMENT NO. 15

19 On page 13, line 22, after "date," and before "one percent" insert "one-third of"

20 AMENDMENT NO. 16

21 On page 15, line 10, after "Claims for" and before "by school" delete "refund" and insert  
22 "refunds"

23 AMENDMENT NO. 17

24 On page 15, at the beginning of line 22, after "A." and before "for" delete "All claims" and  
25 insert "Each claim"

26 AMENDMENT NO. 18

27 On page 16, line 16, after "refund" and before "one percent" delete the comma "," and  
28 delete "the" and insert "the one-third of"

29 AMENDMENT NO. 19

30 On page 16, line 22, after "altered" and before "shall" delete the comma ","

31 AMENDMENT NO. 20

32 On page 18, line 1, after "business" and before "pursuant" delete "issued a license" and  
33 insert "to which a license has been issued"

34

1 AMENDMENT NO. 21

2 On page 18, line 13, after "The" and before "or" delete "successor, successors," and insert  
3 "purchaser"

4 AMENDMENT NO. 22

5 On page 18, line 21, after "owners," delete the remainder of the line and insert "or"

6 AMENDMENT NO. 23

7 On page 19, line 3, after "violation" delete the remainder of the line and at the beginning of  
8 line 4, delete "total of all prior violations and the current violation" and insert "by the  
9 "total number of all violations"

10 AMENDMENT NO. 24

11 On page 21, line 12, after "transportation" and before "when" delete the comma "`,`"

12 AMENDMENT NO. 25

13 On page 22, at the end of line 3, delete "Subtitle" and insert "Subpart"

14 AMENDMENT NO. 26

15 On page 22, line 6, after "petroleum" and before the semicolon "`,`" insert "gas"

16 AMENDMENT NO. 27

17 On page 23, line 17, after "secretary" delete the comma "`,`" and delete the remainder of the  
18 line and delete line 18 in its entirety and at the beginning of line 19 delete "to obtain the  
19 "affidavit from the secretary" and insert "or his designee"

20 AMENDMENT NO. 28

21 On page 23, line 28, after "official" and before "where" delete "parish paper" and insert  
22 "journal of the parish"

23 AMENDMENT NO. 29

24 On page 24, line 1, after "seizure" and before "made" delete "is" and insert "was"

25 AMENDMENT NO. 30

26 On page 24, line 10, after "the" and before "seized" insert "sale of the"

27 AMENDMENT NO. 31

28 On page 24, line 27, after "statement," and before "or" insert "refund,"

29 AMENDMENT NO. 32

30 On page 25, delete lines 20 through 29 in their entirety, on page 26 delete lines 1 through 26  
31 in their entirety, and on page 27, delete lines 1 through 3 in their entirety and insert the  
32 following:

33 "B.(1) It shall be unlawful for any person to intentionally evade or  
34 circumvent the tax levied by this Subpart, or to assist any other person to

1 intentionally evade or circumvent the tax levied by this Subpart. Intentional  
 2 evasion or circumvention of the tax levied by this Subpart shall include any of  
 3 the following:

4 (a) Altering, manipulating, replacing, or in any other manner tampering  
 5 or interfering with, or causing to be altered, manipulated, replaced, tampered,  
 6 or interfered with, a totalizer attached to compressed natural gas, liquefied  
 7 natural gas, or liquefied petroleum gas to measure the dispensing of compressed  
 8 natural gas, liquefied natural gas, or liquefied petroleum gas.

9 (b) Failing to pay compressed natural gas, liquefied natural gas, or  
 10 liquefied petroleum gas taxes and diverting the tax proceeds for other purposes.

11 (c) Converting, or attempting to convert, compressed natural gas,  
 12 liquefied natural gas, or liquefied petroleum gas tax proceeds by the licensee,  
 13 or agent or representative of the licensee, for use by the licensee, or the agent  
 14 or representative of the licensee, with the intent to defraud the state.

15 (d) Collecting of compressed natural gas, liquefied natural gas, or  
 16 liquefied petroleum gas taxes when not authorized or licensed by the secretary  
 17 to do so.

18 (e) Making a sale or delivery of compressed natural gas, liquefied  
 19 natural gas, or liquefied petroleum gas on which the person knows, or should  
 20 know, the tax is required to be collected, if at the time the sale is made the  
 21 person does not hold a valid retail dealer's license.

22 (f) Importing compressed natural gas, liquefied natural gas, or liquefied  
 23 petroleum gas into this state in contravention of this Subpart.

24 (g) Conspiring with any person or persons to engage in any act, plan, or  
 25 scheme to defraud this state of compressed natural gas, liquefied natural gas,  
 26 or liquefied petroleum gas tax proceeds.

27 (h) Concealing compressed natural gas, liquefied natural gas, or  
 28 liquefied petroleum gas with the intent to engage in any conduct prohibited by  
 29 this Subpart.

30 (i) Refusing to make sales of compressed natural gas, liquefied natural  
 31 gas, or liquefied petroleum gas on the volume-corrected basis prescribed by this  
 32 Subpart.

33 (j) Failing to remit any tax levied pursuant to this Subpart to the  
 34 secretary, if the person has added or represented that the tax was added to the  
 35 sales price of the compressed natural gas, liquefied natural gas, or liquefied  
 36 petroleum gas and has collected the amount of the tax.

37 (2) Whoever violates any of the provisions of this Subsection shall be  
 38 fined not less than five thousand dollars nor more than the amount of taxes,  
 39 including interest and penalties, lost to the state due to a violation of this  
 40 Subsection, or shall be imprisoned, with or without hard labor, for not less than  
 41 two nor more than ten years, or both."

42 AMENDMENT NO. 33

43 On page 27, line 4, after "offense" and before "shall" insert "provided for in this Section"

1 AMENDMENT NO. 34

- 2 On page 28, line 15, after "an" delete the remainder of the line and from the beginning of  
3 line 16 delete "Service approved" and insert "**Internal-Revenue-Service-approved**"