



HOUSE FLOOR AMENDMENTS

2015 Regular Session

Amendments proposed by Representative Robideaux to Reengrossed Senate Bill No. 272 by Senator Erdey

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete "R.S. 47:305(D)(1)(k)" and insert "R.S.  
3 47:301(10)(m) and 305(D)(1)(k)"

4 AMENDMENT NO. 2

5 On page 1, line 4, after "devices;" and before "and to" insert "to exempt certain aircraft  
6 manufactured in this state from state and local sales and use taxes;"

7 AMENDMENT NO. 3

8 On page 1, line 6, after "Section 1." delete "R.S. 47:305(D)(1)(k) and (4)(a) is" and insert  
9 "R.S. 47:301(10)(m) and 305(D)(1)(k) and (4)(a) are"

10 AMENDMENT NO. 4

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

12 "§301. Definitions

13 As used in this Chapter the following words, terms, and phrases have  
14 the meaning ascribed to them in this Section, unless the context clearly  
15 indicates a different meaning:

16 \* \* \*

17  
18 (10)(a)

19 \* \* \*

20  
21 (m) For purposes of sales and use taxes imposed or levied by the  
22 state or any political subdivision, the term "sale at retail" shall not include the  
23 sales of Louisiana-manufactured or assembled Louisiana-manufactured or  
24 Louisiana-assembled passenger aircraft with a capacity in excess of fifty  
25 maximum capacity of eight persons, if, after all transportation, including  
26 transportation by the purchaser, has been completed, the aircraft is ultimately  
27 received by the purchaser outside of Louisiana. The place at which the  
28 aircraft is ultimately received shall be considered as the place at which the  
29 aircraft is stored after all transportation has been completed.

30 \* \* \*"