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HOUSE FLOOR AMENDMENTS

2015 Regular Session

Amendments proposed by Representative Robideaux to Reengrossed Senate Bill No. 93 by Senator Adley

1 AMENDMENT NO. 1

2 Delete Amendment No. 1 proposed by the House Committee on Ways and Means and
3 adopted by the House on May 28, 2015.

4 AMENDMENT NO. 2

5 Delete Amendment No. 4 proposed by the House Committee on Ways and Means and
6 adopted by the House on May 28, 2015.

7 AMENDMENT NO. 3

8 On page 1, line 2, after "reenact" delete the remainder of the line and insert "R.S.
9 47:287.95(F)(3), 297(D)(1), and 606(A)(1)(a), relative to income taxes; to prohibit an
10 education"

11 AMENDMENT NO. 4

12 On page 1, line 3, between "fees;" and "and to" insert "to provide for eligibility; to provide
13 for determination of taxable income from sales of certain aircraft manufactured in this state;
14 to provide for the determination of taxable capital from sales of certain aircraft manufactured
15 in this state;"

16 AMENDMENT NO. 5

17 On page 1, delete line 6 in its entirety and inset the following:

18 "Section 1. R.S. 47:287.95(F)(3), 297(D)(1), and 606(A)(1)(a) are hereby amended
19 and reenacted to read as follows:"

20 AMENDMENT NO. 6

21 On page 1, between lines 6 and 7, insert the following:

22 §287.95. Determination of Louisiana apportionment percent

23 * * *

24 F.

25 * * *

26 (3) For the purpose of this Subsection, sales attributable to this state shall be
27 all sales where the goods, merchandise, or property is received in this state by the
28 purchaser. In the case of delivery of goods by common carrier or by other means of
29 transportation, including transportation by the purchaser, the place at which the
30 goods are ultimately received after all transportation has been completed shall be

1 considered as the place at which the goods are received by the purchaser. However,
2 direct delivery into this state by the taxpayer to a person or firm designated by a
3 purchaser from within or without the state shall constitute delivery to the purchaser
4 in this state. **For purposes of sales of aircraft manufactured or assembled in this**
5 **state, the place at which the aircraft is ultimately received shall be the place the**
6 **aircraft is to be primarily stored when not in use.**

7 * * *

8 AMENDMENT NO. 7

9 On page 2, between lines 2 and 3, insert the following:

10 "§606. Allocation of taxable capital

11 A. General allocation formula.

12 For the purpose of ascertaining the tax imposed in this Chapter, every
13 corporation subject to the tax is deemed to have employed in this state the proportion
14 of its taxable capital, computed on the basis of the ratio obtained by taking the
15 arithmetical average of the following ratios:

16 (1) The ratio that the net sales made to customers in the regular course of
17 business and other revenue attributable to Louisiana bears to the total net sales made
18 to customers in the regular course of business and other revenue. For the purposes
19 of this Sub-section net sales and other revenues attributable to Louisiana shall be
20 determined as follows:

21 (a) Sales attributable to this state shall be all sales where the goods,
22 merchandise or property is received in this state by the purchaser. In the case of
23 delivery of goods by common carrier or by other means of transportation, including
24 transportation by the purchaser, the place at which the goods are ultimately received
25 after all transportation has been completed shall be considered as the place at which
26 the goods are received by the purchaser. However, direct delivery into this state by
27 the taxpayer to a person or firm designated by a purchaser from within or without the
28 state shall constitute delivery to the purchaser in this state. Revenue derived from
29 a sale of property not made in the regular course of business shall not be considered.
30 **For purposes of sales of aircraft manufactured or assembled in this state, the**
31 **place at which the aircraft is ultimately received shall be the place the aircraft**
32 **is to be primarily stored when not in use.**

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