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**SENATE FLOOR AMENDMENTS**

2015 Regular Session

Amendments proposed by Senator Adley to Reengrossed House Bill No. 380 by Representative Hollis

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1 AMENDMENT NO. 1

2 Delete the set of Senate Committee Amendments proposed by the Senate Committee on  
3 Revenue and Fiscal Affairs and adopted by the Senate on June 2, 2015

4 AMENDMENT NO. 2

5 On page 1, line 2, change "47:843(D)(1)" to "47:843(C)(6) and (10) and (D)(1)"

6 AMENDMENT NO. 3

7 On page 1, line 2, after "and (C)" insert "and to repeal R.S. 47:843(C)(3) and 851(B)(4)(b)"

8 AMENDMENT NO. 4

9 On page 1, line 10, change "47:843(D)(1)" to "47:843(C)(6) and (10) and (D)(1)"

10 AMENDMENT NO. 5

11 On page 1, between lines 13 and 14 insert:

12 "C. Purchase of stamps.

13 \* \* \*

14 (6) Any wholesale dealer who fails to timely file the reports and pay the taxes due  
15 on an open account ~~shall forfeit the discount allowed at the time of purchase of such tax~~  
16 ~~stamps and meter impressions~~ and shall be subject to a penalty of five percent on the amount  
17 of the tax due if the period of delinquency is ten days or less, or twenty percent on the  
18 amount of the tax due if the period of delinquency is greater than ten days, plus any interest  
19 due.

20 \* \* \*

21 (10) As an additional method of refunding the cost of stamps affixed to damaged  
22 goods as provided in R.S. 47:857, the secretary shall allow a wholesale dealer to present  
23 affidavits evidencing the cost of stamps, ~~less previous discount allowed,~~ affixed to goods  
24 returned to the manufacturer as payment for all or a portion of the price of tax stamps  
25 purchased under this Section. The credit must be in an amount less than or equal to the cost  
26 of stamps or meters purchased per individual invoice.

27 \* \* \*

28 AMENDMENT NO. 6

29 On page 3, after line 21, insert:

30 "Section 2. R.S. 47:843(C)(3) and 851(B)(4)(b) are hereby repealed."