
SENATE FLOOR AMENDMENTS

2015 Regular Session

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

1 AMENDMENT NO. 1

2 On page 1, line 2, change "and 849(B) and (C)" to "849(B) and (C), and 851(D)"

3 AMENDMENT NO. 2

4 On page 1, line 10, change "and 849(B) and (C)" to "849(B) and (C), and 851(D)"

5 AMENDMENT NO. 3

6 On page 3, after line 21, insert:

7 "§851. Dealers receiving unstamped and/or nontax paid cigarettes, cigars, and
8 smoking tobaccos required to file monthly reports and maintain records; vending machine
9 restrictions

10 * * *

11 D. Nonresident tobacco dealers. ~~All purchases of cigars, cigarettes, and smoking~~
12 ~~tobaccos for distribution within the state of Louisiana by any nonresident tobacco dealer~~
13 ~~shall be evidenced by a separate invoice from the seller correctly showing the date of~~
14 ~~purchase and the quantity of each of said articles purchased by said dealer for distribution~~
15 ~~within the state of Louisiana. Such stock purchased for distribution within the state of~~
16 ~~Louisiana shall be kept in an entirely separate part of the building, separate and apart from~~
17 ~~stock purchased for sale or distribution, or both, in another state. Nonresident tobacco~~
18 dealers shall maintain invoices correctly showing the date, quantity, recipient, manufacturer,
19 and brand of cigars, cigarettes, and smoking tobaccos sold by said dealer for distribution in
20 or into the state of Louisiana. The nonresident tobacco dealer shall keep stock affixed with
21 a Louisiana tax stamp separate and apart from the remainder of the dealer's stock. Every
22 nonresident tobacco dealer shall, at the time of shipping or delivering any cigars, cigarettes,
23 or smoking tobaccos in or into the state of Louisiana, make a true duplicate invoice of the
24 same which shall show full and complete details of the sale or delivery of the taxable article
25 and shall retain the same subject to the use and inspection of the collector for the period of
26 two years. Nonresident tobacco dealers shall also keep a record of all cigarettes, cigars and
27 smoking tobaccos purchased by ~~them for distribution within the state of Louisiana,~~ and hold
28 all books, records and memoranda pertaining to the purchase and sale of such cigars,
29 cigarettes, and smoking tobaccos open to the inspection of the collector.

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