HOUSE COMMITTEE AMENDMENTS
2016 First Extraordinary Session
Amendments proposed by House Committee on Ways and Means to Original House Bill No. 6 by Representative Pugh

1   AMENDMENT NO. 1

2   On page 1, line 5.between "dealers;" and "to" insert the following:

3   "to provide for refunds under certain circumstances;"

4   AMENDMENT NO. 2

5   On page 4, line 19, after "(2)" and before "A" insert "(a)"

6   AMENDMENT NO. 3

7   On page 4, between lines 22 and 23, insert the following:

8   "(b)(I) Nothing in this Subsection shall prohibit a taxpayer from electing to
9   separately file with the correct parish sales and use tax collector a use tax return and
10   to remit the correct and full amount of use tax due pursuant to the provisions of all
11   applicable local ordinances, hereinafter referred to as "paid local use tax return".

12   (ii) If a dealer has withheld and remitted tax for a specific purchase pursuant
13   to the provisions of this Subsection from a taxpayer who subsequently files a paid
14   use tax return, the taxpayer may file an annual use tax refund request with the
15   secretary, hereinafter referred to as "refund request".

16   (iii) A refund request shall be filed in a manner to be determined by the
17   secretary, which may include electronic filing. The refund request may be made
18   once per calendar year, and shall be accompanied by a copy of both of the following:

19   (aa) All relevant paid use tax returns.

20   (bb) An affidavit affirming that the delivery and use of the taxable property
21   will occur in a parish in which there is no use tax imposed by any local taxing
22   authority, which affidavit has been filed with the local sales and use tax commission
23   established under Paragraph (6) of this Subsection.

24   (iv) The secretary shall pay any refund due pursuant to this Subparagraph the
25   from current collections of any tax levied pursuant to this Subsection, the denial of
26   any refund, or the failure to act within one year of its filing, shall be appealable in
27   the same manner as is provided for in R.S. 47:1625."

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