AMENDMENT NO. 1
On page 1, line 2, delete "R.S. 47:339(A)(2)" and insert "R.S. 47:315.1(A) and 339(A)(2)"

AMENDMENT NO. 2
On page 1, line 4, after "dealer;" insert "to provide for certain state sales and use tax refunds;"

AMENDMENT NO. 3
On page 1, line 7, delete "R.S. 47:339(A)(2)" and insert "R.S. 47:315.1(A) and 339(A)(2)"

AMENDMENT NO. 4
On page 2, between lines 12 and 13, insert:

§315.1.  Sales tax refund
A. (1) In the event tangible personal property, a part of and used in or about a person's home, apartment or homestead, in this state on which Louisiana sales tax has been paid by the owner of the property is destroyed by a natural disaster occurring in an area in Louisiana subsequently determined by the president of the United States to warrant assistance by the federal government, the owner thereof who was the purchaser who paid the Louisiana sales tax shall be entitled to reimbursement of the amount of the tax paid on such tangible personal property destroyed for which no reimbursement was received by insurance or otherwise. Upon receipt of a notarized statement of the owner as to the amount of the taxes paid under the provisions of this Chapter on tangible personal property destroyed as aforesaid, the collector shall make refund to said owner in the amount to which he is entitled.

(2) The refund authorized by this Subsection shall extend to tangible personal property, including construction materials, that was a part of and used in or about a nonpublic school which sustained damage in the flooding disaster which occurred in August 2016, which event was the subject of Proclamation 111 JBE 2016, and numerous executive orders. In order to be eligible for the refund of Louisiana sales taxes, the owner of a nonpublic school shall be required to meet the same eligibility and administrative requirements as is provided for in Paragraph (1) of this Subsection and the school shall be eligible to participate in the Federal Emergency Management Agency Public Assistance grant program.

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This set of amendment(s) was prepared by Leonore F. Heavey.