

---

**HOUSE COMMITTEE AMENDMENTS**

2019 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 524 by Representative Foil

AMENDMENT NO. 1

On page 1, at the beginning of line 3, delete "340(E)(3), (F), (G)(1), and (H)(1)" and insert "340(E)(2) and (3), (F), (G)(1), and (H)(1)"

AMENDMENT NO. 2

On page 1, line 4, after "enact" delete the remainder of the line in its entirety, delete lines 5 through 7 in their entirety and insert "R.S. 47:340(E)(4), (G)(6)(a) and (b), (11), (H)(15), and 1407(6), relative to the collection of certain sales and use tax; to"

AMENDMENT NO. 3

On page 1, line 12, after "Section 1." delete the remainder of the line in its entirety, delete lines 13 and 14 in their entirety and insert the following "R.S. 47:302(W)(3) and (6), 339(A)(2), (B)(3), (5) through (8), 340(E)(2), (3), (F), and (G)(1) are hereby amended and reenacted and R.S. 47:340(E)(4), (G)(6)(a) and (b), (11), (H)(15) and 1407(6) are hereby enacted to read as follows:"

AMENDMENT NO. 4

On page 4, line 1, after "(5)", delete the remainder of the line in its entirety, delete lines 2 and 3 in their entirety and insert the following:

"The term "remote sale" means a sale that is made by a remote seller for delivery into Louisiana. The term "non-remote sale" means a sale that is not a remote sale."

AMENDMENT NO. 5

On page 4, delete lines 5 through 7 in their entirety and insert the following:

"The term "remote seller" means a seller who sells for sale at retail, use, consumption, distribution, or for storage to be used for consumption or distribution any taxable tangible personal property, products transferred electronically, or services for delivery within Louisiana, but does not have physical presence in Louisiana, and is not considered a dealer as defined by R.S. 47:301(4)(a) through (l). The term "non-remote seller" means a seller that is not a remote seller."

AMENDMENT NO. 6

On page 4, delete lines 9 through 16 in their entirety and insert the following:

"The term "person" shall have the meaning provided for in R.S. 47:301(8) for all purposes in state and local sales and use tax law."

AMENDMENT NO. 7

On page 4, delete lines 18 through 29 in their entirety and insert the following:

""Sales and use taxes" and "taxes" shall mean the sales and use taxes levied by the state of Louisiana under the provisions of Title 47 of the Louisiana Revised

1 Statutes of 1950, and the sales and use taxes levied by local taxing authorities in  
2 Louisiana under the provisions of the Constitution of Louisiana, statutory laws  
3 authorizing the imposition of such taxes, and local sales and use tax ordinances."

4 AMENDMENT NO. 8

5 On page 5, between lines 5 and 6, insert the following:

6 "(2) The commission shall monthly remit monies, less any refunds and  
7 amounts retained for expenses as defined in Paragraph (3) of this Subsection, to the  
8 appropriate ~~taxing jurisdiction~~ state or local collector by electronic funds to the  
9 designated bank account of that ~~jurisdiction~~ state or local collector on or before the  
10 tenth business day of the month following the month of collection. Records of gross  
11 collections, refunds, and amounts retained for expenses shall be made accessible to  
12 the respective ~~jurisdiction~~ state or local collector on a monthly basis."

13 AMENDMENT NO. 9

14 On page 5, between lines 21 and 22 insert the following:

15 "(4) Upon the request of a state or local collector, the commission shall  
16 provide taxpayer information and associated taxpayer history maintained by the  
17 commission to the state or local collector in accordance with R.S. 47:1508."

18 AMENDMENT NO. 10

19 On page 6, line 25, after "(b)" delete the remainder of the line in its entirety, delete line 26  
20 in its entirety and insert the following:

21 "The commission shall publish the date remote sellers are required to be  
22 registered by policy statement as authorized by LAC 61:III.101 no later than thirty  
23 days prior to the effective date of the enforcement. In no event shall the date of  
24 enforcement be later than July 1, 2020."

25 AMENDMENT NO. 11

26 On page 7, between lines 8 and 9 insert the following:

27 " \* \* \*

28 (15) The sums of money collected by the remote seller for payment of sales  
29 and use taxes imposed by the state and local taxing authorities shall, at all times, be  
30 and remain the property of the respective taxing authorities and deemed held in trust  
31 for taxing authorities, including while in the possession of the commission."

32 AMENDMENT NO. 12

33 On page 7, delete lines 9 through 27 in their entirety, delete pages 8 through 11 in their  
34 entirety, and on page 12 delete lines 1 through 22 in their entirety