

**HOUSE COMMITTEE AMENDMENTS**

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 768 by Representative Jay Morris

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" and before "and to enact" delete "R.S. 47:301 and 305,"  
3 and insert the following:

4 "R.S. 4:168 and 227, R.S. 33:4169(D), R.S. 47:301(3) through (18) and (28)(a),  
5 302(R)(2), (S) and (T), 305, 305.1(A), 305.16, 305.20(A) and (C),  
6 305.25(A)(introductory paragraph), 305.36 (A), (B), and (C)(1), 305.50(A)(1), (2)(a)  
7 (introductory paragraph), (B), (E), and (F), 305.51(A), 305.54(B)(1), 305.58(A)(1),  
8 305.59, 305.60(A)(1), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.66(A),  
9 305.68, 318(A), 321(H)(2) through (5), (I) and (K), and 6001(A), and R.S.  
10 51:1307(C)"

11 AMENDMENT NO. 2

12 On page 1, between lines 10 and 11, insert the following:

13 "Section 1. R.S. 4:168 and 227 are hereby amended and reenacted to read as  
14 follows:

15 §168. License fees, commissions, and taxes of this Part in lieu of ~~all other such~~ taxes

16 The license fees, commissions, and taxes imposed in this Part are in lieu of  
17 all other ~~such~~ licenses, ~~sales excise and taxes~~, occupational taxes ~~to~~, and certain  
18 sales and use taxes imposed by the state or to any parish, city, town, or other political  
19 subdivision thereof. However, the taxable transactions of a licensee shall be subject  
20 to the state sales and use taxes imposed pursuant to Chapter 2-A of Subtitle II of  
21 Title 47 of the Louisiana Revised Statutes of 1950, as amended.

22 \* \* \*

23 §227. License fees, commissions, and taxes of this Part in lieu of ~~all other such~~ taxes

24 The license fees, commissions, and taxes imposed upon an offtrack wagering  
25 facility in this Part are in lieu of all other ~~such~~ licenses, ~~sales, excise, and taxes~~,  
26 occupational taxes ~~to~~, and certain sales and use taxes imposed by the state or to any  
27 parish, city, town, municipality, or other political subdivision thereof. However, the  
28 taxable transactions of a licensee shall be subject to the state sales and use taxes  
29 imposed pursuant to Chapter 2-A of Subtitle II of Title 47 of the Louisiana Revised  
30 Statutes of 1950, as amended.

31 Section 2. R.S. 33:4169(D) is hereby amended and reenacted to read as  
32 follows:

33 §4169. Collection contracts for sewerage service charges; access charges;  
34 enforcement procedures for delinquent charges

35 \* \* \*

36 D. Any municipal corporation, parish, or sewerage or water district shall  
37 have the power to execute and enter into a contract with any private company for the  
38 construction of sewerage or wastewater treatment facilities and for the operation of

1 such facilities. Any such private company shall have in its construction and  
2 operation of such facilities the same ad valorem and sales tax liability exemption as  
3 the municipal corporation, parish, or sewerage or water district with which it  
4 contracts for such purpose; however, this exemption shall not be applicable to  
5 taxable transactions subject to the state sales and use taxes imposed pursuant to  
6 Chapter 2-A of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as  
7 amended.

8 \* \* \*

9 AMENDMENT NO. 3

10 On page 1, at the beginning of line 11, delete "Section 1." and insert "Section 3."

11 AMENDMENT NO. 4

12 On page 2, delete line 8 in its entirety and insert the following:

13 "Section 6. R.S. 47:301(3) through (18) and (28)(a), 302(R)(2), (S) and (T),  
14 305, 305.1(A), 305.16, 305.20(A) and (C), 305.25(A)(introductory paragraph),  
15 305.36 (A), (B), and (C)(1), 305.50(A)(1), (2)(a) (introductory paragraph), (B), (E),  
16 and (F), 305.51(A), 305.54(B)(1), 305.58(A)(1), 305.59, 305.60(A)(1), 305.62(B)(1),  
17 305.63, 305.64(A)(1), 305.65(A), 305.66(A), 305.68, 318(A), 321(H)(2) through (5),  
18 (I) and (K), and 6001(A), are hereby amended and reenacted to read as"

19 AMENDMENT NO. 5

20 On page 2, line 28, after "service costs," delete the remainder of the line and delete line 29  
21 in its entirety and on page 3, at the beginning of line 1, delete "installation,"

22 AMENDMENT NO. 6

23 On page 3, at the end of line 3, insert the following:

24 "Service costs for installing the articles of tangible personal property, if such costs  
25 are separately billed to the customer at the time of sale shall be excluded from "cost  
26 price" for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
27 331, and sales and use taxes imposed by a political subdivision."

28 AMENDMENT NO. 7

29 On page 4, line 25, after "price"" and before "shall not" insert a comma " ," and insert the  
30 following:

31 solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
32 331, and sales and use taxes imposed by a political subdivision,

33 AMENDMENT NO. 8

34 On page 5, line 6, after "the state" and before "and by" delete "under R.S. 47:302 and 331"

35 AMENDMENT NO. 9

36 On page 5, delete lines 16 and 17 in their entirety, and insert the following:

37 "(h)(i) For"

1 AMENDMENT NO. 10

2 On page 6, line 2, after "and 331" delete the remainder of the line and insert "(i) For"

3 AMENDMENT NO. 11

4 On page 13, line 11, after "use taxes" delete the remainder of the line and insert the  
5 following:

6 "imposed by the state under R.S. 47:302 and 331, and sales and use taxes imposed  
7 by a political subdivision"

8 AMENDMENT NO. 12

9 On page 14, at the end of line 14, delete "solely for" delete line 15 in its entirety and at the  
10 beginning of line 16, delete "sales and use tax imposed by a political subdivision"

11 AMENDMENT NO. 13

12 On page 14, line 21, after "defined" and before "shall not" insert a comma "," and insert the  
13 following:

14 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
15 taxes imposed by a political subdivision,"

16 AMENDMENT NO. 14

17 On page 14, line 28, after "purposes of" delete the remainder of the line and insert the  
18 following:

19 "solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
20 331, and sales and use taxes imposed by a political subdivision, the term"

21 AMENDMENT NO. 15

22 On page 15, line 3, after "purposes of" delete the remainder of the line and insert the  
23 following:

24 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
25 taxes imposed by a political subdivision, "lease"

26 AMENDMENT NO. 16

27 On page 15, line 9, after "purposes of" delete the remainder of the line and insert the  
28 following:

29 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
30 taxes imposed by a political subdivision, "lease"

31 AMENDMENT NO. 17

32 On page 16, at the end of line 3, delete "under" and at the beginning of line 4, delete "R.S.  
33 47:302 and 331"

1 AMENDMENT NO. 18

2 On page 16, line 25, after "use tax" and before "on the" insert imposed under R.S. 47:302  
3 and 331"

4 AMENDMENT NO. 19

5 On page 18, line 19, after "state" and before the comma "," delete "imposed under R.S.  
6 47:302 and 331"

7 AMENDMENT NO. 20

8 On page 20, at the end of line 2, after "state" and before "on" insert "under R.S. 47:302 and  
9 331"

10 AMENDMENT NO. 21

11 On page 20, at the end of line 4, after "taxes imposed" and before "on" insert "under R.S.  
12 47:302 and 331"

13 AMENDMENT NO. 22

14 On page 22, at the beginning of line 23, after "(d)" and before "term" delete "The" and insert  
15 the following:

16 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
17 331, and sales and use taxes imposed by a political subdivision, the"

18  
19 AMENDMENT NO. 23

20 On page 23, at the beginning of line 22, after "(i)" and before "term" delete "The" and insert  
21 the following:

22 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
23 331, and sales and use taxes imposed by a political subdivision, the"

24 AMENDMENT NO. 24

25 On page 25, line 10, after "state" and before "and" insert the following:

26 "sales and use taxes imposed under R.S. 47:302 and 331"

27 AMENDMENT NO. 25

28 On page 25, line 14, after after "state" and before "and" insert the following:

29 "sales and use taxes imposed under R.S. 47:302 and 331"

30 AMENDMENT NO. 26

31 On page 26, line 1, after "purposes of" and before "and political" insert "state sales and use  
32 taxes imposed under R.S. 47:302 and 331"

33 AMENDMENT NO. 27

34 On page 27, delete line 2 in its entirety and at the beginning of line 3, delete "a political  
35 subdivision" and insert "by all taxing authorities in the state"

1 AMENDMENT NO. 28

2 On page 27, delete line 15 in its entirety and on line 16, delete "by a political subdivision"  
3 and insert "by any political subdivision of the state"

4 AMENDMENT NO. 29

5 On page 27, line 23, after "the state" delete the remainder of the line and from the beginning  
6 of line 24, delete "47:302 and 331"

7 AMENDMENT NO. 30

8 On page 29, line 26, after "purposes of" delete the remainder of the line and at the beginning  
9 of line 27, delete "political subdivision of the state" and insert the following:

10 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
11 taxes imposed by a political subdivision,"  
12

13 AMENDMENT NO. 31

14 On page 30, line 12, after "state" and before the comma "," insert "under R.S. 47:302 and  
15 331"

16 AMENDMENT NO. 32

17 On page 31, line 1, after "state" and before "or any" insert "under R.S. 47:302 and 331"

18 AMENDMENT NO. 33

19 On page 32, line 16, after "(b)" and before "term" delete "The" and insert "

20 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
21 331, and sales and use taxes imposed by a political subdivision, the"

22 AMENDMENT NO. 34

23 On page 32, at the beginning of line 21, after "(c)" and before "shall" delete ""Sales price""  
24 and insert the following:

25 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
26 331, and sales and use taxes imposed by a political subdivision, "sales price""

27 AMENDMENT NO. 35

28 On page 33, at the end of line 18, after "taxes imposed" delete the remainder of the line and  
29 at the beginning of line 19, delete "R.S. 47:301 and 331"

30 AMENDMENT NO. 36

31 On page 34, at the end of line 4, delete "under" and at the beginning of line 5, delete "R.S.  
32 47:301 and 331"

33 AMENDMENT NO. 37

34 On page 34, line 17, after "sales price"" insert "tax" and delete the remainder of the line

1 AMENDMENT NO. 38

2 On page 34, at the end of line 27, delete "under" and at the beginning of line 28, delete "R.S.  
3 47:302 and 331"

4 AMENDMENT NO. 39

5 On page 37, delete line 13 and 14 in their entirety and insert "shall not include"

6 AMENDMENT NO. 40

7 On page 37, delete lines 19 and 20 in their entirety and insert "defined as public"

8 AMENDMENT NO. 41

9 On page 38, line 5, after "(iv)" delete the remainder of the line and insert the following:

10 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
11 331, and sales and use taxes imposed by a political subdivision,"  
12

13 AMENDMENT NO. 42

14 On page 40, line 4, after "(h)" and before "term" delete "The" and insert the following:

15 "Solely for purposes of the state sales and use taxes imposed under R.S. 47:302 and  
16 331, and sales and use taxes imposed by a political subdivision, the"

17 AMENDMENT NO. 43

18 On page 41, delete lines 23 and 24 in their entirety and insert "(c) The"

19 AMENDMENT NO. 44

20 On page 42, line 2, after "use tax" and before the comma "," delete "imposed under R.S.  
21 47:302 and 331"

22 AMENDMENT NO. 45

23 On page 47, line 13, after "levied by" and before "shall not" delete "all tax authorities in the  
24 state," and insert the following:

25 "the state under R.S. 47:302 and 331, and sales and use taxes levied by a political  
26 subdivision,"

27 AMENDMENT NO. 46

28 On page 47, line 17, after "imposed by" and before "shall not" delete "all tax authorities in  
29 this state," and insert the following:

30 "the state under R.S. 47:302 and 331, and sales and use taxes imposed by a political  
31 subdivision,"

32 AMENDMENT NO. 47

33 On page 48, at the beginning of line 29, after "state" and before "and any" insert "under R.S.  
34 47:302 and 331"

1 AMENDMENT NO. 48

2 On page 50, at the beginning of line 24, insert "under R.S. 47:302 and 331"

3 AMENDMENT NO. 49

4 On page 50, on line 26, after "imposed" and before "on the" insert "under R.S. 47:302 and  
5 331

6 AMENDMENT NO. 50

7 On page 52, line 12, after "purposes of" delete the remainder of the line and insert the  
8 following:

9 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
10 taxes imposed by a political subdivision, "use"

11 AMENDMENT NO. 51

12 On page 52, line 23, after "state" and before "and political" delete "sales and use tax imposed  
13 by R.S. 47:302 and 331"

14 AMENDMENT NO. 52

15 On page 53, line 13, after "purposes of" delete the remainder of the line and insert the  
16 following:

17 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
18 taxes imposed by a political subdivision, "use"

19 AMENDMENT NO. 53

20 On page 53, line 26, after "purposes of" delete the remainder of the line and insert the  
21 following:

22 "the state sales and use taxes imposed under R.S. 47:302 and 331, and sales and use  
23 taxes imposed by a political subdivision, use"

24 AMENDMENT NO. 54

25 On page 54, line 5, after "the state" delete the remainder of the line and at the beginning of  
26 line 6, delete "and 331"

27 AMENDMENT NO. 55

28 On page 54, at the beginning of line 12, after "by" delete "the state under R.S. 47:302 and  
29 331 and"

30 AMENDMENT NO. 56

31 On page 54, line 22, after "the state" and before the comma "," delete "under R.S. 47:302 and  
32 331"

33 AMENDMENT NO. 57

34 On page 55, at the end of line 8, delete "under" and at the beginning of line 9, delete "R.S.  
35 47:302 and 331"



1 AMENDMENT NO. 63

2 On page 74, between lines 21 and 22, insert the following:

3 "§305.1. Exclusions and exemptions; ships and ships' supplies

4 A. ~~The~~ Except as otherwise provided herein, the tax imposed by taxing  
5 authorities shall not apply to sales of materials, equipment, and machinery which  
6 enter into and become component parts of ships, vessels, or barges, including  
7 commercial fishing vessels, drilling ships, or drilling barges, of fifty tons load  
8 displacement and over, built in Louisiana nor to the gross proceeds from the sale  
9 of such ships, vessels, or barges when sold by the builder thereof. However, the  
10 state sales and use tax imposed under R.S. 47:321 shall be applicable to the sale  
11 of such a ship, vessel, or barge.

12 \* \* \*

13 §305.16. Exclusions and exemptions; cable television installation and repair

14 The sales and use taxes imposed by the state under R.S. 47:302 and 331 or  
15 by any political subdivision thereof shall not apply to necessary fees incurred in  
16 connection with the installation and service of cable television. Such exemption  
17 shall not apply to purchases made by any cable television system, but shall only  
18 apply to funds collected from the subscriber for regular service, installation and  
19 repairs.

20 \* \* \*

21 §305.20. Exclusions and exemptions; Louisiana commercial fishermen

22 \* \* \*

23 C. An owner who has obtained a certificate of exemption shall, with  
24 respect to the vessel identified in the certificate for the harvesting or production of  
25 fish and other aquatic life, including shrimp, oysters, and clams, and certain  
26 seafood processing facilities described in Subsection A, be exempt from the taxes  
27 described in Subsection A, as follows:

28 (1) Taxes imposed by the state under R.S. 47:302 and 331 as applied to  
29 the materials and supplies necessary for repairs to the vessel or facility if they are  
30 purchased by the owner and later become a component part of the vessel or  
31 facility.

32 (2) Taxes imposed by the state under R.S. 47:302 and 331 as applied to  
33 materials and supplies purchased by the owner of the vessel or facility where such  
34 materials and supplies are loaded upon the vessel or delivered to the facility for  
35 use or consumption in the maintenance and operation thereof for commercial  
36 fishing and processing ventures. For purposes of this Paragraph, it shall make no  
37 difference whether the vessel is engaged in interstate, foreign, or intrastate  
38 commerce.

39 (3) Taxes imposed by the state under R.S. 47:302 and 331 as applied to  
40 repair services performed upon the vessel or facility. For the purposes of this  
41 Paragraph, it shall make no difference whether the vessel is engaged in intrastate,  
42 interstate, or foreign commerce.

43 (4) Taxes imposed by the state under R.S. 47:302 and 331 as applied to  
44 the purchase of gasoline, diesel fuel, and lubricants for the vessel and to sources  
45 of energy and fuels for the facility.

46 \* \* \*

47 §305.25. Exclusions and exemptions; farm equipment

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1 A. The tax imposed by R.S. 47:302(A), ~~321(A)~~, and 331(A) with respect  
2 to the sale and use of farm equipment shall apply only to that portion of the sale  
3 price in excess of fifty thousand dollars for each item of farm equipment. The  
4 purchaser or his representative shall provide on any exemption certificate  
5 required for this exemption a certification that the purchaser is a farmer or is  
6 purchasing for an agricultural facility. The department shall hold the purchaser  
7 responsible for any taxes due. For the purpose of this Section, "farm equipment"  
8 includes the following:

9 \* \* \*

10 §305.36. Exclusions and exemptions; motor vehicles

11 A. Solely for purposes of the sales and use tax levied by the state, such  
12 tax imposed by R.S. 47:302(A), ~~R.S. 47:321(A)~~, and R.S. 47:331(A) shall not  
13 apply to the sale at retail, the purchase, lease, or the importation of motor  
14 vehicles, trailers, or semitrailers as defined by R.S. 47:451 that will be stored,  
15 used, or consumed in this state exclusively for lease or rental, provided that the  
16 gross proceeds derived from the lease or rental of the property not previously  
17 taxed shall be at reasonable market rates. If the secretary of the Department of  
18 Revenue finds that any person who has purchased, used, or imported motor  
19 vehicles, trailers, or semitrailers tax free under this Subsection has subsequently  
20 leased or rented motor vehicles, trailers, or semitrailers in transactions not at arms  
21 length at below market rates, the secretary shall presume that the person was not  
22 entitled to claim the exemption provided herein, and the burden shall be on that  
23 person to prove otherwise.

24 B. A person who has acquired or used property under this Section without  
25 payment of the tax imposed by R.S. 47:302(A), ~~R.S. 47:321(A)~~, and R.S.  
26 47:331(A) shall be construed to be in the business of leasing, renting, or selling  
27 such property, whether or not the lessees have the right or obligation to purchase  
28 the tangible personal property or will otherwise acquire title to the property at  
29 termination of the lease. Therefore, a transaction entered into that is entitled  
30 lease, rental, lease-purchase, or similar name which for purposes other than state  
31 sales taxation might be considered a conditional sales contract or transaction in  
32 lieu of sale, shall be deemed for state sales tax purposes to be a taxable lease. The  
33 monthly or other periodic payments made under the agreement shall be subject to  
34 the tax imposed by R.S. 47:302(B), ~~R.S. 47:321(B)~~, and R.S. 47:331(B). These  
35 persons shall not be allowed to make an isolated or occasional non-retail sale of  
36 the property under R.S. 47:301(1) or R.S. 47:301(10).

37 C.(1) No person shall be entitled to purchase, use, or import motor  
38 vehicles, trailers, or semitrailers, under this Section without payment of the tax  
39 imposed by R.S. 47:302(A), ~~R.S. 47:321(A)~~, and R.S. 47:331(A) before having  
40 received an exemption number or certificate from the secretary of the Department  
41 of Revenue authorizing him to engage in the business of purchasing, using, or  
42 importing motor vehicles.

43 \* \* \*

44 §305.50. Exemption; vehicles used in interstate commerce; rail rolling stock;  
45 railroad ties

46 A.(1) The sales and use tax imposed by the state of Louisiana under R.S.  
47 47:302 and 331 or any of its local political subdivisions shall not apply to trucks  
48 with a gross weight of twenty-six thousand pounds or more and to trailers if such  
49 trucks and trailers are used at least eighty percent of the time in interstate  
50 commerce and whose activities are subject to the jurisdiction of the United States  
51 Department of Transportation. The determination of whether a truck is used at

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1 least eighty percent of the time in interstate commerce shall be based solely on  
2 the actual mileage of such truck; however, no truck shall have more than twenty  
3 percent Louisiana intrastate miles.

4 (2)(a) The sales and use tax imposed by the state under R.S. 47:302 and  
5 331 or any of its political subdivisions shall not apply to the purchase, use, or  
6 lease of a qualifying truck or to the purchase, use, or lease of a qualifying trailer  
7 purchased, imported, or leased, with or without a qualifying truck, for use with a  
8 qualifying truck.

9 \* \* \*

10 B. The sales and use tax imposed by the state of Louisiana under R.S.  
11 47:302 and 331 or any of its local political subdivisions shall not apply to contract  
12 carrier buses if such buses are used at least eighty percent of the time in interstate  
13 commerce.

14 \* \* \*

15 E.(1) The sales and use tax imposed by the state of Louisiana under R.S.  
16 47:302 and 331 or any of its local political subdivisions or statewide taxing  
17 authorities shall not apply to rail rolling stock sold or leased in this state.

18 (2) The sales and use tax imposed by the state of Louisiana under R.S.  
19 47:302 and 331 or statewide taxing authorities shall not apply to parts or services  
20 used in the fabrication, modification, or repair of rail rolling stock. A political  
21 subdivision may, by ordinance, provide that sales and use tax imposed by the  
22 political subdivision shall not apply to parts or service used in the fabrication,  
23 modification, or repair of rail rolling stock.

24 F. The sales and use tax imposed by the state under R.S. 47:302 and 331,  
25 its statewide taxing authorities, or any of its political subdivisions shall not apply  
26 to the "sales price" or "cost price" of railroad ties that a railroad purchases prior to  
27 long-term preservative treatment and installs into the railroad's track system  
28 outside the taxing jurisdiction of the respective taxing authority, whether it be the  
29 state, a statewide taxing authority, or a political subdivision.

30 §305.51. Exemption; utilities used by steelworks and blast furnaces

31 A. The sales and use tax imposed by the state of Louisiana under R.S.  
32 47:302 and 331 or any of its political subdivisions shall not apply to sales or  
33 purchases of utilities used by steelworks, blast furnaces, coke ovens, or rolling  
34 mills with more than one hundred twenty-five full-time employees, which are  
35 classified by the Louisiana Workforce Commission within Sector 331111 of the  
36 North American Industry Classification System as it existed in 2002. However,  
37 this exemption shall not apply to utilities used in and around the production of  
38 coke in oil refineries and the use of coke in oil refineries and other chemical  
39 processes.

40 \* \* \*

41 §305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

42 \* \* \*

43 B.(1) Notwithstanding any other provisions of law to the contrary, the  
44 sales tax levied by the state of Louisiana under R.S. 47:302 and 331 and its  
45 political subdivisions whose boundaries are coterminous with those of the state  
46 shall not apply to the first two thousand five hundred dollars of the sales price or

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1 cost price of any consumer purchases of tangible personal property that occur on  
2 the first consecutive Friday and Saturday of August each year.

3 \* \* \*

4  
5 §305.58. Exemption; annual sales tax holiday; hurricane-preparedness items or  
6 supplies; dates; restrictions

7 A.(1) Notwithstanding any other provision of law to the contrary, the  
8 sales and use tax levied by the state of Louisiana under R.S. 47:302 and 331 shall  
9 not apply to the first one thousand five hundred dollars of the sales price of  
10 purchases of hurricane-preparedness items or supplies as defined in this  
11 Subsection that occur during an eligible tax exemption period.

12 \* \* \*

13 §305.59. Exemption; charitable residential construction

14 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
15 and 331 and all of its tax authorities shall not apply to the sale of construction  
16 materials to Habitat for Humanity affiliates, Fuller Center for Housing covenant  
17 partners located in this state, or the Make it Right Foundation when such  
18 materials are intended for use in constructing new residential dwellings in this  
19 state.

20 §305.60. Exemption; certain water conservation equipment; Sparta Groundwater  
21 Conservation District

22 A.(1) Within the limits provided for in Paragraph (2) of this Subsection,  
23 the sales and use tax imposed by ~~all tax authorities in the state~~ under R.S. 47:302  
24 and 331 and the sales and use taxes imposed by a political subdivision shall not  
25 apply to sales of water conservation equipment for use within the Sparta  
26 Groundwater Conservation District from July 1, 2007, through June 30, 2010.  
27 Only persons defined as "users" under R.S. 38:3087.133(7) shall be eligible for  
28 this exemption.

29 \* \* \*

30 §305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

31 \* \* \*

32 B.(1) Notwithstanding any other provisions of law to the contrary, the  
33 sales and use tax levied by the state of Louisiana under R.S. 47:302 and 331 and  
34 its political subdivisions shall not apply to the sales price or cost price of any  
35 consumer purchases of firearms, ammunition, and hunting supplies that occur  
36 each calendar year on the first consecutive Friday through Sunday of September.

37 \* \* \*

38 §305.63. Exemption; commercial farm irrigation equipment

39 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
40 and 331 and its political subdivisions whose boundaries are coterminous with  
41 those of the state shall not apply to the sale of polyroll tubing sold or used for  
42 commercial farm irrigation.

43 §305.64. Exemption; qualifying radiation therapy treatment centers

1 A.(1) The sales and use tax imposed by the state of Louisiana under R.S.  
2 47:302 and 331 shall not apply to the amount paid by qualifying radiation therapy  
3 treatment centers for the purchase, lease, or repair of capital equipment and the  
4 purchase, lease, or repair of software used to operate capital equipment. Any  
5 political subdivision of this state, including parishes and municipalities, may elect  
6 to grant a sales and use tax exemption for the amount paid by qualifying radiation  
7 therapy treatment centers for the purchase, lease, or repair of capital equipment  
8 and the purchase, lease, or repair of software used to operate capital equipment.

9 \* \* \*

10 §305.65. Exemption; charitable residential construction, rehabilitation, and  
11 renovation; limitation

12 A. The sales and use tax imposed by the state of Louisiana under R.S.  
13 47:302 and 331 and all of its tax authorities shall not apply to the sale of  
14 construction materials to Hands on New Orleans and Rebuilding Together New  
15 Orleans covenant partners located in this state when such materials are intended  
16 for use in either constructing, rehabilitating, or renovating residential dwellings in  
17 this state which were destroyed or damaged by Hurricane Katrina or Hurricane  
18 Rita.

19 \* \* \*

20 §305.68. Exemption; Fore!Kids Foundation

21 The sales and use tax imposed by the state of Louisiana under R.S.  
22 47:302 and 331 or any political subdivisions shall not apply to the purchase, use,  
23 or rental of materials, services, property, and supplies, by the Fore!Kids  
24 Foundation, whose primary purpose is to fund children's service organizations  
25 from monies raised from golfing events.

26 \* \* \*

27  
28 §305.70. Exemption; "Make It Right Foundation"

29 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
30 and 331 or any political subdivision shall not apply to the sale of construction  
31 materials to the "Make It Right Foundation" when such materials are intended for  
32 use in constructing new residential dwellings in this state.

33 §305.71. Exemption; St. Bernard Project, Inc.

34 The sales and use tax imposed by the state of Louisiana under R.S. 47:302  
35 and 331 or any political subdivision as defined in R.S. 47:337.6 shall not apply to  
36 the sale of construction materials to the St. Bernard Project, Inc. when such  
37 materials are intended for use in rehabilitating existing residential dwellings or  
38 constructing new residential dwellings in this state.

39 \* \* \*

40 §318. Disposition of collections

41 A. All monies collected under this Chapter shall be immediately paid into  
42 the state treasury, upon receipt, and first credited to the Bond Security and  
43 Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of  
44 Louisiana; then an amount equal to four-tenths of one percent of all monies  
45 collected under this Chapter, and Chapters 2-A and 2-B of this Subtitle, and R.S.  
46 51:1286 shall be used as provided in this Section.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

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§321. Imposition of tax

\* \* \*

H.

\* \* \*

(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective for purposes of the tax imposed in this Section from July 1, 2007 through June 30, 2015.

(3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for purposes of the tax imposed in this Section for all taxable periods ~~beginning on or after~~ from July 1, 2009 through June 30, 2015.

(4) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305.63 shall be applicable, operable, and effective for purposes of the tax imposed in this Section from July 1, 2009 through June 30, 2015.

(5) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305.64 shall be applicable, operable, and effective for purposes of the tax imposed in this Section from July 1, 2009 through June 30, 2015.

\* \* \*

I. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted during the 2004 First Extraordinary Session which makes any sales and use tax exemption inapplicable, inoperable, and of no effect for purposes of the tax imposed in this Section, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods ~~beginning on or after~~ from July 1, 2007, through June 30, 2015.

\* \* \*

K. Notwithstanding the provisions of Subsection H of this Section or any other provision of this Chapter to the contrary for purposes of the tax imposed in this Section, for taxable periods ~~beginning on or after~~ from July 1, 2008, through June 30, 2015, the exemptions to the tax levied by this Section for electric power or energy, natural gas, steam, and water shall be applicable, operative, and effective.

\* \* \*

§6001. Antique airplanes and certain other aircraft

A. No tax imposed by the state, except for the state sales and use tax imposed under R.S. 47:321, or by any parish, municipality, school board, or any political subdivision of the state shall be imposed on antique airplanes which are maintained by private collectors and not used for commercial purposes, and no

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1 personal property tax shall be imposed on any aircraft weighing less than six  
2 thousand pounds which is owned by a private individual and not used for  
3 commercial or profit making purposes. The exemption from local taxes  
4 contained in this Section is granted notwithstanding the provisions of R.S. 47:302,  
5 and such exemption shall apply to any sales and use tax levied by any local  
6 governmental subdivision or school board.

7 Section 7. R.S. 51:1307(C) is hereby amended and reenacted to read as  
8 follows:

9 §1307. Refund procedure

10 \* \* \*

11 C. The refund may consist of a credit card refund as provided for in  
12 Subsection D of this Section, or of a cash or check payment in any currency  
13 deemed appropriate by the commission, without interest to the international  
14 traveler, of the total ~~sales tax of the state~~ state sales tax paid under the provisions  
15 of R.S. 47:302 and 331, and of any participating local tax authority paid by the  
16 international traveler as reflected on the invoices or receipts and as verified by the  
17 refund form, less the handling fee charged. The international traveler's copy of  
18 the refund form will be kept by the refund agent. The invoices or receipts which  
19 were attached to the refund form shall be returned to the international traveler,  
20 stamped "Sales Tax Refunded".

21 \* \* \*"

22 AMENDMENT NO. 64

23 On page 74, line 22, change "Section 2." to "Section 8."

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