
SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 52 by Senator Marionneaux

1 AMENDMENT NO. 1

2 On page 1, line 5, after "period;" and before "to" insert "to provide for a penalty;"

3 AMENDMENT NO. 2

4 On page 1, line 12, after "**(1)**" insert "**(a)**"

5 AMENDMENT NO. 3

6 On page 1, at the end of line 16, insert:

7 **"(b)(i) If the dealer fails to apply the sales tax exemption during the**
8 **designated sales tax holidays, a penalty of fifty dollars shall be assessed by the**
9 **department against the dealer for each reported transaction where the**
10 **department proves that the dealer failed to apply the sales tax exemption.**

11 **(ii) In order for the department to assess the penalty, the department**
12 **must receive a report concerning the transaction in which the dealer failed to**
13 **apply the sales tax exemption he department along with a copy of the**
14 **transaction receipt and any other information deemed necessary by the**
15 **department within sixty days after the end of the sales tax holidays.**

16 **(iii) The secretary may waive the penalty, in whole or in part, for good**
17 **cause, such cause to include but not be limited to sales tax being charged due to**
18 **a computer programming error or computer malfunction. The penalty waiver**
19 **request shall be in writing and be accompanied by supporting documentation."**

20 AMENDMENT NO. 4

21 On page 2, after line 11, and before line 12, insert the following:

22 **"(4) For purposes of this Section, "firearms" shall mean a shotgun,**
23 **rifle, pistol, revolver, or other handgun."**