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HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Greene to Engrossed Senate Bill No. 9 by Senator Long

1 AMENDMENT NO. 1

2 On page 1, at the beginning of line 3, insert "47:301(16)(q) and"

3 AMENDMENT NO. 2

4 On page 1, at the beginning of line 5, insert the following:

5 "to provide an exclusion for certain component parts of immovable property; to
6 provide with respect to the legislative intent of Act No. 632 of the 2008 Regular
7 Session of the Legislature as it relates to sales and use tax; to establish a
8 collaborative working group to develop certain proposals and make certain reports
9 regarding component parts of immovable property for purposes of sales and use tax;
10 to provide for applicability and retroactivity;"

11 AMENDMENT NO. 3

12 On page 3, between lines 21 and 22, insert the following:

13 "Section 2. R.S. 47:301(16)(q) is hereby enacted to read as follows:

14 §301. Definitions

15 * * *

16 (16)

17 * * *

18 (q) For purposes of sales and use taxes imposed by the state, any
19 statewide taxing authority, or any political subdivision, the term "tangible
20 personal property" shall not include any property that would have been
21 considered immovable property prior to the enactment on July 1, 2008, of Act
22 No. 632 of the 2008 Regular Session of the Legislature.

23 * * *

24 Section 3.A. The purpose of Sections 2 and 3 of this Act are to restore the
25 prior definition of a component part for sales tax purposes consistent with Act No.
26 301 of the 2005 Regular Session of the Louisiana Legislature and Act No. 594 of the
27 2006 Regular Session of the Louisiana Legislature.

28 B. Act No. 632 of the 2008 Regular Session of the Legislature was enacted
29 to define component parts of immovable property within the Louisiana Civil Code.
30 Such instrument was introduced, considered, and enacted in accordance with the
31 provisions of Article III, Section 2(A)(3) of the Constitution of Louisiana. The
32 amendment of Civil Code Articles 466 and 508 as contained in Act No. 632 of the

1 2008 Regular Session of the Legislature shall not be interpreted or in any way
2 construed to change the characterization of component parts of immovable property
3 for proposes of any tax imposed by the state or any of its political subdivisions.

4 Section 4.A. There is hereby established the following collaborative working
5 group of state and local tax administrators and industry representatives for the
6 purpose of assisting in developing policy regarding the determination of which items
7 should be considered as moveable or immovable property for the purposes of state
8 and local sales and use tax. Representatives of each of the following shall serve as
9 members of the group:

- 10 (1) The Louisiana Association of Business and Industry
- 11 (2) The Louisiana Hospital Association.
- 12 (3) The Louisiana Chemical Association.
- 13 (4) The Louisiana Pulp and Paper Association.
- 14 (5) The Louisiana Mid-Continent Oil and Gas Association.
- 15 (6) The Society of Louisiana Certified Public Accountants.
- 16 (7) The tax section of the Louisiana State Bar Association.
- 17 (8) The Louisiana Association of Tax Administrators.
- 18 (9) The Police Jury Association of Louisiana.
- 19 (10) The Louisiana Municipal Association.
- 20 (11) The Louisiana School Boards Association.
- 21 (12) Three persons designated by the Louisiana Department of Revenue.

22 B. The Department of Revenue shall call an organizational meeting of the
23 group no later than August 15, 2009, at which the group shall elect a chairman who
24 shall be responsible for calling future meetings and organizing the work of the group.
25 The group shall meet at least once each calendar quarter thereafter. The members
26 of the group shall serve without compensation.

27 C. The group shall study and develop specific proposals on the definition of
28 tangible personal property under Chapters 2, 2-A, 2-B and 2-D of Title 47 of the
29 Louisiana Revised Statutes of 1950. The group shall report its policy
30 recommendations to the chairmen of the House Committee on Ways and Means and
31 Senate Committee on Revenue and Fiscal Affairs no later than January 31, 2011.

32 D. The group shall cease to exist on June 30, 2011.

33 Section 5. The provisions of Sections 2 and 3 of this Act are declared to be
34 remedial, curative, and procedural and therefore shall be applied retroactively as well
35 as prospectively, and shall apply to all transactions occurring on or after the
36 enactment on July 1, 2008, of Act No. 632 of the 2008 Regular Session of the
37 Legislature."

38 AMENDMENT NO. 4

39 On page 3, at the beginning of line 22, delete "Section 2." and insert "Section 6."