
HOUSE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 771 by Representative Mike Johnson

1 AMENDMENT NO. 1

2 On page 1, line 3, after "through" and before the comma "," delete "6368" and insert "6370"

3 AMENDMENT NO. 2

4 On page 1, line 15, after "through" and before the comma "," delete "6368" and insert "6370"

5 AMENDMENT NO. 36 On page 2, line 19, after "paid by" and before "directly" delete "the beneficiary of a loan
7 under this program" and insert "a company applying for approval of its project for
8 participation in this program and to be paid"9 AMENDMENT NO. 4

10 On page 4, between lines 7 and 8, insert the following:

11 "(9) Enhanced incentive parish" means a parish which meets the
12 demographic and economic criteria established by the authority for such
13 designation."14 AMENDMENT NO. 515 On page 4, at the beginning of line 8, delete "(9)" and insert "(10)"16 AMENDMENT NO. 617 On page 4, at the beginning of line 10, delete "(10)" and insert "(11)"

18

19 AMENDMENT NO. 720 On page 4, at the beginning of line 12, delete "(11)" and insert "(12)"

21

22 AMENDMENT NO. 8

23 On page 4, delete line 18 in its entirety, and insert the following:

24 "(13) "Incentive" means the state sales and use tax rebate as provided in R.S.
25 47:6365."26 AMENDMENT NO. 927 On page 4, at the beginning of line 19, delete "(13)" and insert "(14)"28 AMENDMENT NO. 1029 On page 5, at the beginning of line 16, delete "(14)" and insert "(15)"

1 AMENDMENT NO. 11

2 On page 5, between lines 17 and 18, insert the following:

3 "(16) "New taxable sales" means the sale of goods and services upon which
4 state sales and us tax is paid under this Title and which would not have occurred in
5 the state but for the tourism development project."

6 AMENDMENT NO. 12

7 On page 5, at the beginning of line 18, delete "(15)" and insert "(17)"

8 AMENDMENT NO. 13

9 On page 5, at the beginning of line 20, delete "(16)" and insert "(18)"

10 AMENDMENT NO. 14

11 On page 5, at the beginning of line 27, delete "(17)" and insert "(19)"

12 AMENDMENT NO. 15

13 On page 5, at the beginning of line 29, delete "(18)(a)" and insert "(20)(a)"

14 AMENDMENT NO. 16

15 On page 6, at the beginning of line 10, delete "(19)" and insert "(21)"

16 AMENDMENT NO. 17

17 On page 6, line 15, after "§6363." delete the remainder of the line and insert the following:

18 "Tourism Development Incentives; legislative findings; purpose"

19 AMENDMENT NO. 18

20 On page 6, at the beginning of line 16, delete "A."

21 AMENDMENT NO. 19

22 On page 6, line 27, after "(4) The" delete the remainder of the line, and delete lines 28 and
23 29 in their entirety, and insert the following:

24 "expansion of Louisiana's tourism economy is of paramount importance, and
25 mandates that the provisions of this Chapter be construed liberally and applied in
26 order to advance the public purpose of development of the following types of eligible
27 projects:

- 28 (a) A tourism attraction.
- 29 (b) A theme restaurant destination attraction.
- 30 (c) An entertainment destination center.
- 31 (d) A lodging facility."

32 AMENDMENT NO. 20

33 On page 7, at the beginning of line 1, delete "B." and insert the following:

34 "§6364. Tourism Development Projects; qualifications

1 A.

2 AMENDMENT NO. 21

3 On page 8, line 12, after "than" and before "percent" delete "fifty" and insert "twenty-five"

4 AMENDMENT NO. 22

5 On page 9, at the beginning of line 10, delete "(5)" and insert "B."

6 AMENDMENT NO. 23

7 On page 9, delete line 12 in its entirety, and insert the following:

8 "6365. Tourism Development Projects; incentives; sales tax rebates

9 A. The following incentives shall be available for a tourism development
10 project under an agreement made pursuant to R.S. 47:6368."

11 AMENDMENT NO. 24

12 On page 9, at the end of line 13, after "granted" delete the remainder of the line and delete
13 line 14 in its entirety, and insert the following:

14 "an incentive which shall be paid in the form of a rebate of a portion of the state
15 sales and use taxes collected on new taxable sales generated by or arising"

16 AMENDMENT NO. 25

17 On page 9, line 17, after "the" and before "tax" delete "sales"

18 AMENDMENT NO. 26

19 On page 9, line 21, after "tax" and before "shall" delete "incentive" and insert "rebate"

20 AMENDMENT NO. 27

21 On page 9, line 23, after "tax" and before "shall" delete "incentive" and insert "rebate"

22 AMENDMENT NO. 28

23 On page 9, at the beginning of line 24, delete "the sales tax liability of" and insert the
24 following:

25 "state sales and use taxes collected on the new taxable sales generated by or arising
26 from the tourism development project of"

27 AMENDMENT NO. 29

28 On page 10, line 3, after "tax" and before "shall" delete "incentive" and insert "rebate"

29 AMENDMENT NO. 30

30 On page 10, line 13, after "tax" and before "shall" delete "incentive" and insert "rebate"

31 AMENDMENT NO. 31

1 On page 10, at the beginning of line 4, delete "the sales tax liability of" and insert the
2 following:

3 "state sales and use taxes collected on the new taxable sales generated by or arising
4 from the tourism development project of"

5 AMENDMENT NO. 32

6 On page 10, line 7, after "tax" and before "shall" delete "incentive" and insert "rebate"

7 AMENDMENT NO. 33

8 On page 10, line 9, after "tax" and before "shall" delete "incentive" and insert "rebate"

9 AMENDMENT NO. 34

10 On page 10, at the beginning of line 10, delete "the sales tax liability of" and insert the
11 following:

12 "state sales and use taxes collected on the new taxable sales generated by or arising
13 from the tourism development project of"

14 AMENDMENT NO. 35

15 On page 10, delete lines 26 through 29 in their entirety and insert the following:

16 "B. The sales and use tax rebate shall be reduced by the amount of any
17 dealer's compensation allowed. There shall be no interest paid on any amount
18 payable as a sales tax rebate."

19 AMENDMENT NO. 36

20 On page 11, delete lines 1 and 2 in their entirety, and insert the following:

21 "6366. Tourism development project applications; evaluation; recommendation"

22 AMENDMENT NO. 37

23 On page 11, line 8, after "R.S." and before "do" delete "47:6365(A)" and insert "47:6367(A)"

24 AMENDMENT NO. 38

25 On page 14, at the beginning of line 19, delete "§6365." and insert "§6367."

26 AMENDMENT NO. 39

27 On page 14, line 25, after "R.S." and before "and" delete "47:6364(A)" and insert
28 "47:6366(A)"

29 AMENDMENT NO. 40

30 On page 15, at the beginning of line 11, delete "47:6364(D)" and insert "47:6366(D)"

31 AMENDMENT NO. 41

32 On page 15, line 21, delete "§6366." and insert "§6368."

1 AMENDMENT NO. 42

2 On page 16, line 22, after "R.S." and before "have" delete "47:6363(B)" and insert
3 "47:6364(B)"

4 AMENDMENT NO. 43

5 On page 17, at the beginning of line 15, delete "§6367." and insert "§6369."

6 AMENDMENT NO. 44

7 On page 18, at the beginning of line 8, delete "§6368." and insert "§6370."

8 AMENDMENT NO. 45

9 On page 18, line 18, after "amount of" delete "sales tax" and insert "new taxable sales"

10 AMENDMENT NO. 46

11 On page 18, line 21, after "secretary the" and before "the approved" delete "sales tax liability
12 of" and insert "new taxable sales attributable to"