
SENATE COMMITTEE AMENDMENTS

2016 First Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 61 by Representative Jay Morris

1 AMENDMENT NO. 1**2** On page 1, line 11, after "305.71," delete the remainder of the line and insert the following:**3** "321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P), (Q) and (R) and"**4** AMENDMENT NO. 2**5** On page 1, line 4, after "(T)," delete the remainder of the line and insert in lieu thereof the
6 following:**7** "305(A)(4)a), (5), (6), D(1)(b) through (d), (g)"**8** AMENDMENT NO. 3**9** On page 1, line 12, after "R.S. 51:1307(C)" insert the following:**10** "and to enact R.S. 47:302 (V) and (W), and 321(L) and (M) and 331(S) and (T)"**11** AMENDMENT NO. 4**12** On page 4, at the end of line 4, delete "(3)" and insert the following:**13** "321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P)"**14** AMENDMENT NO. 5**15** On page 4, at the beginning of the line, delete "and (4)"**16** AMENDMENT NO. 6**17** On page 4, line 5, after "reenacted" insert "and R.S. 47:302 (V) and (W), and 321(L) and (M)
18 and 331(S) and (T) are hereby enacted"**19** AMENDMENT NO. 7**20** On page 56, delete lines 6 through 28 and insert the following:**21** "(2) Notwithstanding any other provision of law to the contrary, including but
22 not limited to any contrary provisions of this Chapter, the exemption provided for
23 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
24 from July 1, 2007 through March 31, 2016, and for all taxable periods on and after
25 April 1, 2019.**26** (3) Notwithstanding any other provision of law to the contrary which makes
27 any sales and use tax exemption inapplicable, inoperable, and of no effect, the
28 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
29 from January 1, 1998 through March 31, 2016, and for all taxable periods on and
30 after April 1, 2019.**31** S. Notwithstanding any other provision of the law to the contrary and
32 specifically notwithstanding any provision enacted during the 2004 First
33 Extraordinary Session which makes any sales and use tax exemption inapplicable,
34 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
35 applicable, operable, and effective for all taxable periods beginning on or after July

1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

T. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted to make any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

* * *

V. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016 through April 1, 2019, the following exclusions and exemptions to the tax levied pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no effect: R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k), (6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa), (i), (k), (l), (m), (n), (q), (t), (y), (bb) through (hh), (13)(d), (e), (k), (l), and (m), (14)(b)(ii)(bb) and (iv), (g)(i)(bb)(I) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h), (i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A) through (C) and (E)(2), 305.51, 305.54, 305.57, 305.58, 305.59, 305.61, 305.62, 305.63, 305.64, 305.65, 305.67, 305.68, 305.70 and 305.71.

W. The provisions of Subsection V of this Section shall supercede and control to the extent of conflict with any other provision of law."

AMENDMENT NO. 8

On page 57, delete lines 1 and 2

AMENDMENT NO. 9

On page 72, between lines 27 and 28, insert the following:

"§321. Imposition of tax	*	*	*
H.(1)	*	*	*

(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 from July 1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(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 all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(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 from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(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 from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(6) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

I. Notwithstanding any other provision of the 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, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

J. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted to make any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

K. Notwithstanding the provisions of Subsection H of this Section or any other provision of this Chapter to the contrary, for taxable periods beginning on or after July 1, 2008 through March 31, 2016, and for all taxable periods on and after April 1, 2019, 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.

L. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016 through April 1, 2019, the following exclusions and exemptions to the tax levied pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no effect: R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k), (6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa), (i), (k), (l), (m), (n), (q), (t), (y), (bb) through (hh), (13)(d), (e), (k), (l), and (m), (14)(b)(ii)(bb) and (iv), (g)(i)(bb)(I) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h), (i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A) through (C) and (E)(2), 305.51, 305.54, 305.57, 305.58, 305.59, 305.61, 305.62, 305.63, 305.64, 305.65, 305.67, 305.68, 305.70 and 305.71.

M. The provisions of Subsection L of this Section shall supercede and control to the extent of conflict with any other provision of law.

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AMENDMENT NO. 10

On page 73, delete lines 1 through 27 and on page 74, delete lines 1 and 2 and insert the following:

"§331. Imposition of tax

* * *

~~P.(1) Notwithstanding any other provision of law to the contrary, except as provided in Paragraph (2) of this Subsection, for the period July 1, 2004 through June 30, 2009, the exemptions to the tax levied by this Section, except for the exemptions provided in R.S. 39:467 and 468, R.S. 47:305(A)(1), (B), (D)(1)(f), (j), (k), (l), (m), (s), and (t), and (G), 305.1, 305.2, 305.3, 305.8, 305.10, 305.14, 305.15, 305.20, 305.25(A)(1) and (2), 305.37, 305.38, 305.46, 305.50, and 305.51, and R.S. 51:1787, shall be inapplicable, inoperable, and of no effect.~~

(2) For the period July 1, 2004, through ~~December 31, 2005~~ April 1, 2019, the exemptions to the tax levied by this Section for sales of steam, water, electric power, or energy, and natural gas shall be inapplicable, inoperable, and of no effect as to ~~eighty percent~~ of the tax levied by this Section. Except as provided for in Subsection R of this Section, for the period January 1, 2006, through June 30, 2009, the exemptions to the tax levied by this Section for sales of electric power or energy and natural gas shall be inapplicable, inoperable, and of no effect as to thirty percent of the tax levied by this Section. For the period January 1, 2006, through June 30, 2009, the exemptions to the tax levied by this Section for sales of steam and water shall be inapplicable, inoperable, and of no effect as to eighty percent of the tax levied by this Section.

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Q. Notwithstanding any other provision of the 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, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

* * *

S. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016 through April 1, 2019, the following exclusions and exemptions to the tax levied pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no effect R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k), (6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa), (i), (k), (l), (m), (n), (q), (t), (y), (bb) through (hh), (13)(d), (e), (k), (l), and (m), (14)(b)(ii)(bb) and (iv), (g)(i)(bb)(I) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h), (i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A) through (C) and (E)(2), 305.51, 305.54, 305.57, 305.58, 305.59, 305.61, 305.62, 305.63, 305.64, 305.65, 305.67, 305.68, 305.70 and 305.71.

T. The provisions of Subsection S of this Section shall supercede and control to the extent of conflict with any other provision of law."