

SENATE FLOOR AMENDMENTS

2016 First Extraordinary Session

Amendments proposed by Senator Alario to Reengrossed House Bill No. 61 by Representative Jay Morris

1 AMENDMENT NO. 1

2 In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and
3 Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, delete lines 21
4 through 35 and on page 2, delete lines 1 through 7.

5 AMENDMENT NO. 2

6 In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and
7 Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, line 11, change "April
8 1, 2019" to "July 1, 2018"

9 AMENDMENT NO. 3

10 In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and
11 Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, delete lines 12
12 through 23, and insert:

13 "pursuant to the provisions of this Section shall be the exclusive list of allowable
14 exemptions and exclusions.

15 (1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through
16 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
17 Louisiana.

18 (2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution
19 of Louisiana.

20 (3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of
21 Louisiana.

22 (4) Water, as provided in Article VII, Section 2.2 of the Constitution of
23 Louisiana.

24 (5) Prescription drugs, as provided in Article VII, Section 2.2 of the
25 Constitution of Louisiana.

26 (6) Fuel that is subject to the road-use excise tax, as provided in Article VII,
27 Section 27 of the Constitution of Louisiana.

28 (7) Sales to the United States government and its agencies, as provided in
29 R.S. 301(10)(g).

30 (8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and
31 305(A)(3).

32 (9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k),
33 piggyback trailers as provided in R.S.47:305.45, and railroad green ties as provided
34 in R.S. 47:305.50(F).

35 (10) Tangible personal property for resale as provided in R.S.
36 47:301(10)(a)(i).

37 (11) Feed and feed additives for animals held for business purposes as
38 provided in R.S. 47:305(A)(4).

39 (12) Farm products produced and used by farmers as provided in R.S.
40 47:305(B).

41 (13) Sales of fertilizers and containers to farmers as provided in R.S.
42 47:305(D)(1)(f).

43 (14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

44 (15) Sales of pesticides for agricultural purposes as provided in R.S.
45 47:305.8.

46 (16) Purchases, use, and lease of manufacturing machinery and equipment
47 as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

- 1 (17) Sales of materials for further processing as provided in R.S.
- 2 47:301(10)(c)(i)(aa).
- 3 (18) Purchases, use, and lease of manufacturing machinery and equipment
- 4 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).
- 5 (19) Sale of 50-ton vessels and new component parts and sales of certain
- 6 materials and services to vessels operating in interstate commerce as provided in
- 7 R.S. 47:305(B).
- 8 (20) Louisiana Tax Free Shopping Program for international visitors as
- 9 provided in R.S. 51:1301.
- 10 (21) Sales of farm equipment used in poultry production as provided in R.S.
- 11 47:301(13)(c).
- 12 (22) Sales of pharmaceuticals administered to livestock for agricultural
- 13 purposes as provided in R.S. 47:301(16)(f).
- 14 (23) Sales of livestock, poultry and other farm products and sales at public
- 15 livestock auctions as provided in R.S. 47:305(A)(1) and (2).
- 16 (24) Materials used in the production of crawfish and catfish as provided in
- 17 R.S. 47:305(A)(5) and (6).
- 18 (25) First fifty thousand dollars of farm equipment purchases as provided in
- 19 R.S. 47:305.25.
- 20 (26) Fuel used on the farm as provided in R.S. 47:305.37.
- 21 (27) Taxation of electrical cooperatives as provided in R.S. 12:425.
- 22 (28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 23 (29) Purchases by state and local governments as provided in R.S.
- 24 47:301(8)(c)."

25 AMENDMENT NO. 4

26 In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and
27 Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, between lines 25 and
28 26 insert:

29 "X. Notwithstanding the provisions of Subsection (V) of this Section, no
30 amount of additional revenue shall be remitted to any tax increment financing
31 district."

32 AMENDMENT NO. 5

33 In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and
34 Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, delete lines 32
35 through 55 and on page 3, delete lines 1 through 17.

36 AMENDMENT NO. 6

37 In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and
38 Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3, line 20, change "April
39 1, 2019" to "July 1, 2016"

40 AMENDMENT NO. 7

41 In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and
42 Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3 delete lines 21 through
43 32, and insert:

44 "pursuant to the provisions of this Section shall be the exclusive list of allowable
45 exemptions and exclusions.

46 (1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through
47 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
48 Louisiana.

49 (2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution
50 of Louisiana.

1 (3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of
 2 Louisiana.

3 (4) Water, as provided in Article VII, Section 2.2 of the Constitution of
 4 Louisiana.

5 (5) Prescription drugs, as provided in Article VII, Section 2.2 of the
 6 Constitution of Louisiana.

7 (6) Fuel that is subject to the road-use excise tax, as provided in Article VII,
 8 Section 27 of the Constitution of Louisiana.

9 (7) Sales to the United States government and its agencies, as provided in
 10 R.S. 301(10)(g).

11 (8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and
 12 305(A)(3).

13 (9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k),
 14 piggyback trailers as provided in R.S.47:305.45, and railroad green ties as provided
 15 in R.S. 47:305.50(F).

16 (10) Tangible personal property for resale as provided in R.S.
 17 47:301(10)(a)(i).

18 (11) Feed and feed additives for animals held for business purposes as
 19 provided in R.S. 47:305(A)(4).

20 (12) Farm products produced and used by farmers as provided in R.S.
 21 47:305(B).

22 (13) Sales of fertilizers and containers to farmers as provided in R.S.
 23 47:305(D)(1)(f).

24 (14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

25 (15) Sales of pesticides for agricultural purposes as provided in R.S.
 26 47:305.8.

27 (16) Purchases, use, and lease of manufacturing machinery and equipment
 28 as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

29 (17) Sales of materials for further processing as provided in R.S.
 30 47:301(10)(c)(i)(aa).

31 (18) Purchases, use, and lease of manufacturing machinery and equipment
 32 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

33 (19) Sale of 50-ton vessels and new component parts and sales of certain
 34 materials and services to vessels operating in interstate commerce as provided in
 35 R.S. 47:305(B).

36 (20) Louisiana Tax Free Shopping Program for international visitors as
 37 provided in R.S. 51:1301.

38 (21) Sales of farm equipment used in poultry production as provided in R.S.
 39 47:301(13)(c).

40 (22) Sales of pharmaceuticals administered to livestock for agricultural
 41 purposes as provided in R.S. 47:301(16)(f).

42 (23) Sales of livestock, poultry and other farm products and sales at public
 43 livestock auctions as provided in R.S. 47:305(A)(1) and (2).

44 (24) Materials used in the production of crawfish and catfish as provided in
 45 R.S. 47:305(A)(5) and (6).

46 (25) First fifty thousand dollars of farm equipment purchases as provided in
 47 R.S. 47:305.25.

48 (26) Fuel used on the farm as provided in R.S. 47:305.37.

49 (27) Taxation of electrical cooperatives as provided in R.S. 12:425.

50 (28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).

51 (29) Purchases by state and local governments as provided in R.S.
 52 47:301(8)(c)."

53 AMENDMENT NO. 8

54 In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and
 55 Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3, between lines 34 and
 56 35 insert:

1 "X. Notwithstanding the provisions of Subsection (L) of this Section, no
2 amount of additional revenue shall be remitted to any tax increment financing
3 district."

4 AMENDMENT NO. 9

5 In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue
6 and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, line 20, change
7 "April 1, 2019" to "July 1, 2016"

8 AMENDMENT NO. 10

9 In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue
10 and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, delete lines 21
11 through 32, and insert:

12 "pursuant to the provisions of this Section shall be the exclusive list of allowable
13 exemptions and exclusions.

14 (1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through
15 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
16 Louisiana.

17 (2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution
18 of Louisiana.

19 (3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of
20 Louisiana.

21 (4) Water, as provided in Article VII, Section 2.2 of the Constitution of
22 Louisiana.

23 (5) Prescription drugs, as provided in Article VII, Section 2.2 of the
24 Constitution of Louisiana.

25 (6) Fuel that is subject to the road-use excise tax, as provided in Article VII,
26 Section 27 of the Constitution of Louisiana.

27 (7) Sales to the United States government and its agencies, as provided in
28 R.S. 301(10)(g).

29 (8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and
30 305(A)(3).

31 (9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k),
32 piggyback trailers as provided in R.S.47:305.45, and railroad green ties as provided
33 in R.S. 47:305.50(F).

34 (10) Tangible personal property for resale as provided in R.S.
35 47:301(10)(a)(i).

36 (11) Feed and feed additives for animals held for business purposes as
37 provided in R.S. 47:305(A)(4).

38 (12) Farm products produced and used by farmers as provided in R.S.
39 47:305(B).

40 (13) Sales of fertilizers and containers to farmers as provided in R.S.
41 47:305(D)(1)(f).

42 (14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

43 (15) Sales of pesticides for agricultural purposes as provided in R.S.
44 47:305.8.

45 (16) Purchases, use, and lease of manufacturing machinery and equipment
46 as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

47 (17) Sales of materials for further processing as provided in R.S.
48 47:301(10)(c)(i)(aa).

49 (18) Purchases, use, and lease of manufacturing machinery and equipment
50 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

51 (19) Sale of 50-ton vessels and new component parts and sales of certain
52 materials and services to vessels operating in interstate commerce as provided in
53 R.S. 47:305(A) and (B).

54 (20) Louisiana Tax Free Shopping Program for international visitors as
55 provided in R.S. 51:1301.

- 1 (21) Sales of farm equipment used in poultry production as provided in R.S.
- 2 47:301(13)(c).
- 3 (22) Sales of pharmaceuticals administered to livestock for agricultural
- 4 purposes as provided in R.S. 47:301(16)(f).
- 5 (23) Sales of livestock, poultry and other farm products and sales at public
- 6 livestock auctions as provided in R.S. 47:305(A)(1) and (2).
- 7 (24) Materials used in the production of crawfish and catfish as provided in
- 8 R.S. 47:305(A)(5) and (6).
- 9 (25) First fifty thousand dollars of farm equipment purchases as provided in
- 10 R.S. 47:305.25.
- 11 (26) Fuel used on the farm as provided in R.S. 47:305.37.
- 12 (27) Taxation of electrical cooperatives as provided in R.S. 12:425.
- 13 (28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 14 (29) Purchases by state and local governments as provided in R.S.
- 15 47:301(8)(c)."

16 AMENDMENT NO. 11

17 In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue
18 and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, after line 34
19 insert:

20 "X. Notwithstanding the provisions of Subsection (S) of this Section, no
21 amount of additional revenue shall be remitted to any tax increment financing
22 district."