SENATE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 629 by Representative Anders

1

AMENDMENT NO. 1

2 3 4	On page 1, line 2, after "reenact" and before the comma "," delete "R.S. 47:305.25(A)(3)" insert "47:R.S. 301(10)(x)(i) and R.S. 47:302(AA)(introductory paragraph) and to enact R.S. 47:302(AA)(29), 321.1(F)(67), and 305.25(A)(6)"
7	47.302(AA)(27), 321.1(1)(07), and 303.23(A)(0)
5	AMENDMENT NO. 2
6	On page 1, line 4, after "tubing;" insert:
7 8 9	"to provide with respect to the exclusion for residential fuel or gas; to provide with respect to the exemption for purchases and leases by qualifying radiation therapy treatment centers;"
10	AMENDMENT NO. 3
11 12	On page 1, line 7, after "Section 1." delete "R.S. 47:305.25(A)(3) is hereby amended and reenacted" and insert:
13 14 15	"R.S. $47:301(10)(x)(i)$ and R.S. $47:302(AA)(introductory paragraph)$ are hereby amended and reenacted and R.S. $47:302(AA)(29)$, $321.1(F)(67)$, and $305.25(A)(6)$ are hereby enacted"
16	AMENDMENT NO. 4
17	On page 1, between lines 7 and 8, insert:
18	"§301. Definitions
19	As used in this Chapter the following words, terms, and phrases have the
20	meaning ascribed to them in this Section, unless the context clearly indicates a
21	different meaning:
22	* * *
23	(10)
24	* * *
25	(x) For purposes of the sales and use tax imposed by the state or any political
26 27	subdivision whose boundaries are coterminous with those of the state, the terms "retail sale" or "sale at retail" shall not include the following:
28	(i) The sale or purchase by a person consumer of any fuel or gas, including
29	but not limited to, butane and propane, for residential use by the consumer.
30	* * *
31	§302. Imposition of tax
32	* * *
33	AA. Notwithstanding any other provision of this Section to the contrary,
34	except Paragraph (29) of this Subsection, beginning July 1, 2016, the following
35	specific exclusions and exemptions shall be applicable to the tax levied pursuant to
36	the provisions of this Section:
37	* * *
38	(29) Beginning July 1, 2017, purchases and leases by qualifying radiation
39	therapy treatment centers, as provided in R.S. 47:305.64.
40	* * *
41	§321.1. Imposition of Tax
42	* * *
43	F. Notwithstanding any other provision of law to the contrary, including but
44	not limited to any contrary provision of this Chapter, there shall be no exemptions

1	or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions
2	of this Section, except for the sales or purchases of the following items:
3	* * *
4	(67) Beginning July 1, 2017, purchases and leases by qualifying radiation
5	therapy treatment centers, as provided in R.S. 47:305.64."
6	AMENDMENT NO. 5
7	On page 1, delete lines 17 and 18, and insert:
8	"(6) Beginning October 1, 2017, polyroll tubing for commercial farm
9	<u>irrigation.</u> "
10	AMENDMENT NO. 6
11	On page 1, delete line 20, and insert:
12	"Section 2. This Act shall become effective upon signature by the governor or, if not
13	signed by the governor, upon expiration of the time for bills to become law without signature
14	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
15	vetoed by the governor and subsequently approved by the legislature, this Act shall become
16	effective on the day following such approval."