HOUSE FLOOR AMENDMENTS  
2023 Regular Session  
Amendments proposed by Representative Beuallieu to Engrossed House Bill No. 171 by Representative Beuallieu

1 AMENDMENT NO. 1
2 On page 1, line 2, delete "R.S. 47:340.1(C)(2)" and insert in lieu thereof "R.S. 47:301(4)(m)(i) and 340.1(C)(2)"

4 AMENDMENT NO. 2
5 On page 1, line 8, after "facilitators;" and before "and to" insert "to provide for definitions;"

6 AMENDMENT NO. 3
7 On page 1, line 11, delete "R.S. 47:340.1(C)(2)" and insert in lieu thereof "R.S. 47:301(4)(m)(i) and 340.1(C)(2)"

9 AMENDMENT NO. 4
10 On page 1, between lines 12 and 13, insert the following:
11   "§301. Definitions
12      As used in this Chapter, the following words, terms, and phrases have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:  
13      *          *          *
14      (4) "Dealer" includes every person who manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined to mean:  
15      *          *          *
16      (m)(i) Any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, or services, and who does not have a physical presence in Louisiana, if during the previous or current calendar year either of the following criteria was met:  
17      (aa) The person's gross revenue for sales delivered into Louisiana has exceeded one hundred thousand dollars from sales of tangible personal property, products transferred electronically, or services.  
18      (bb) The person sold for delivery into Louisiana tangible personal property, products transferred electronically, or services in two hundred or more separate transactions.  
19      *          *          *
20 AMENDMENT NO. 5
21 On page 2, at the end of line 21, change "twenty" to "thirty"

34 AMENDMENT NO. 6

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
On page 2, line 22, delete "calendar days after receiving the application," and insert in lieu thereof "business days after receiving the complete application."