

HOUSE COMMITTEE AMENDMENTS

2023 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 228 by Senator Abraham

1 AMENDMENT NO. 1

2 On page 1, delete lines 2 and 3 in their entirety and insert in lieu thereof the following:

3 "To amend and reenact R.S. 47:301(12) and to enact R.S. 47:301(13)(n) and 14(I),
4 302(BB)(119), (120), and (121), 321(P)(120), (121), and (122), 321.1(I)(120), (121),
5 and (122), and 331(V)(120), (121), and (122), relative to sales and use tax"

6 AMENDMENT NO. 2

7 On page 1, delete lines 11 through 13 in their entirety and insert in lieu thereof the following:

8
9 "Section 1. R.S. 47:301(12) is hereby amended and reenacted and R.S. 47:301(13)(n)
10 and (14)(I), 302(BB)(119), (120), and (121), 321(P)(120), (121), and (122), 321.1(I)(120),
11 (121), and (122), and 331(V)(120), (121) and (122) are hereby enacted to read as follows:"

12 AMENDMENT NO. 3

13 On page 2, between lines 1 and 2, insert the following:

14 "12(a) "Sale" means any transfer of title or possession, or both, exchange,
15 barter, conditional or otherwise, in any manner or by any means whatsoever, of
16 tangible personal property, for a consideration, and includes the fabrication of
17 tangible personal property for consumers who furnish, either directly or indirectly,
18 the materials used in fabrication work, and the furnishing, preparing or serving, for
19 a consideration, of any tangible personal property, consumed on the premises of the
20 person furnishing, preparing or serving such tangible personal property. A
21 transaction whereby the possession of property is transferred but the seller retains
22 title as security for the payment of the price shall be deemed a sale.

23 **(b) Solely for the purposes of sales and use tax levied by the state and**
24 **political subdivisions, "sale" shall not include the fabrication of photos or videos**
25 **delivered electronically through the internet or via email or by USB flash drive,**
26 **digital versatile disk, compact disk, or tapes. The invoice for the electronically**
27 **delivered photos or videos along with photography or videography services**
28 **must be in a lump sum, not separately stated. This Subparagraph shall not**
29 **apply to photo books, portraits, prints, film reels, or video books.**

30 * * *

31 AMENDMENT NO. 4

32 On page 2, delete lines 27 through 29 in their entirety and on page 3, delete line 1 in its
33 entirety and insert in lieu thereof the following:

34 **"(119) Photos or videos delivered electronically as provided in R.S.**
35 **47:301(12)(b).**

36 **(120) Sales price of photography and videography services invoiced or**
37 **billed as a lump sum as provided in R.S. 47:301(13)(n).**

38 **(121) Sales of services for photography or videography services as**
39 **provided in R.S. 47:301(14)(I)."**

40 AMENDMENT NO. 5

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 On page 3, delete lines 11 through 14 in their entirety and insert in lieu thereof the following:

2 "(120) Photos or videos delivered electronically as provided in R.S.
3 47:301(12)(b).

4 (121) Sales price of photography and videography services invoiced or
5 billed as a lump sum as provided in R.S. 47:301(13)(n).

6 (122) Sales of services for photography or videography services as
7 provided in R.S. 47:301(14)(l)."

8 AMENDMENT NO. 6

9 On page 3, delete lines 24 through 27 in their entirety and insert in lieu thereof the following:

10 "(120) Photos or videos delivered electronically as provided in R.S.
11 47:301(12)(b).

12 (121) Sales price of photography and videography services invoiced or
13 billed as a lump sum as provided in R.S. 47:301(13)(n).

14 (122) Sales of services for photography or videography services as
15 provided in R.S. 47:301(14)(l)."

16 AMENDMENT NO. 7

17 On page 4, delete lines 8 through 11 in their entirety and insert in lieu thereof the following:

18 "(120) Photos or videos delivered electronically as provided in R.S.
19 47:301(12)(b).

20 (121) Sales price of photography and videography services invoiced or
21 billed as a lump sum as provided in R.S. 47:301(13)(n).

22 (122) Sales of services for photography or videography services as
23 provided in R.S. 47:301(14)(l)."