

HOUSE COMMITTEE AMENDMENTS

2026 Regular Session

Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill No. 318 by Senator Reese

1 AMENDMENT NO. 1

2 On page 1, delete line 3 in its entirety and insert the following:

3 "R.S. 47:1517(G) and 1517.3, and to repeal R.S. 47:1517(B)(3) and (4) and (C) and
4 1517.1(B)(4),"

5 AMENDMENT NO. 2

6 On page 1, at the end of line 5, insert "require parish collectors to report certain information;
7 to"

8 AMENDMENT NO. 3

9 On page 1, line 12, after "reenacted and" and before "hereby" delete "R.S. 47:1517.3 is" and
10 insert "R.S. 47:1517(G) and 1517.3 are"

11 AMENDMENT NO. 4

12 On page 1, at the beginning of line 16, delete "department's" and insert "Department of
13 Revenue's"

14 AMENDMENT NO. 5

15 On page 3, between lines 6 and 7, insert the following:

16 "G.(1) The single sales and use tax collector for each parish shall
17 prepare and submit a tax exemption budget for all exclusions, exemptions,
18 deductions, credits, rebates, and preferential tax treatments applicable to the
19 local sales and use taxes it administers in accordance with requirements in
20 Paragraph (B)(1) of this Section. The tax exemption budget required by this
21 Subsection shall be prepared annually and submitted to the governor and the
22 legislature no later than March first of each year, in the same manner and form
23 as required for the tax exemption budget prepared by the Department of
24 Revenue pursuant to this Section.

25 (2)(a) Each collector shall submit the information required by this
26 Subsection to the Louisiana Uniform Local Sales Tax Board, which shall
27 compile, review, and transmit the information to the governor and the
28 legislature.

29 (b) The Louisiana Uniform Local Sales Tax Board may adopt rules and
30 establish procedures necessary to implement the provisions of this Subsection,
31 including standardized reporting formats and deadlines for submission by local
32 collectors.

33 * * *

34 AMENDMENT NO. 6

35 On page 3, at the end of line 17, after "identifies" and before the colon ":" insert "all of the
36 following"

1 AMENDMENT NO. 7

2 On page 3, line 28, after "and (C)" and before "and 1517.1(B)(4)" delete the comma ","