

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 54 by Senator Ellington

AMENDMENT NO. 1

On page 1, line 2, after "To" insert "amend and reenact R.S. 47:331(P)(2) and to" and after "(13)(l)" insert ", and 302(T), 321(J), and 331(R)"

AMENDMENT NO. 2

On page 1, line 4, after "natural gas" insert:  
"for certain taxpayers; to provide for an exemption for electricity for certain taxpayers"

AMENDMENT NO. 3

On page 1, line 7, after "Section 1." insert "R.S. 47:331(P)(2) is hereby amended and reenacted and" and after "(13)(l)" insert ", and 302(T), 321(J), and 331(R)"

AMENDMENT NO. 4

On page 1, line 17, after "natural gas" insert "**for the period January 1, 2006 through December 31, 2008, purchased or used by paper or wood products manufacturing facilities**"

AMENDMENT NO. 5

On page 2, line 7, after "natural gas" insert "**the period January 1, 2006 through December 31, 2008, sold for use by paper or wood products manufacturing facilities**"

AMENDMENT NO. 6

On page 2, between lines 8 and 9, insert:

§302. Imposition of tax

\* \* \*

**T. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision of Act No. 4 of the 2004 First Extraordinary Session which makes any state sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided for electric power or energy shall be applicable, operable, and effective as to the tax levied pursuant to the provisions of this Section for the period January 1, 2006 through December 31, 2008, for the sale, purchase, or use of such electric power or energy by paper or wood products manufacturing facilities.**

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§321. Imposition of tax

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**J. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision of Act No. 4 of the 2004 First Extraordinary Session which makes any state sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided for electric power or energy shall be applicable, operable, and effective as to the tax levied pursuant to the provisions of this Section for the period January 1, 2006 through December 31, 2008, for the sale, purchase, or use of such electric power or energy by paper or wood products manufacturing facilities.**

\* \* \*

§331. Imposition of tax

\* \* \*

P. \* \* \*

(2)(a) Except as provided in Subparagraph (b) of this Paragraph and Subsection R of this Section, for the period July 1, 2004, through June 30, 2009, the exemptions to the tax levied by this Section for utilities shall be inapplicable, inoperable, and of no effect as to eighty percent of the tax levied by this Section. The term “utilities” shall mean sales of steam, water, and electric power or energy, and natural gas.

(b) For the period July 1, 2004, through December 31, 2005, the exemption to the tax levied by this Section provided for the sale, purchase or use of electric power or energy by paper or wood products manufacturing facilities shall be inapplicable, inoperable, and of no effect as to eighty percent of the tax levied by this Section.

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R. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision of Act No. 4 of the 2004 First Extraordinary Session which makes any state sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided for electric power or energy shall be applicable, operable, and effective as to all of the tax levied pursuant to the provisions of this Section for the period January 1, 2006 through December 31, 2008, for the sale, purchase, or use of such electric power or energy by paper or wood products manufacturing facilities."