SENATE COMMITTEE AMENDMENTS

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

1 <u>AMENDMENT NO. 1</u>

- 2 On page 1, line 2, after "To" insert "amend and reenact R.S. 47:331(P)(2) and to" and after
- 3 "(13)(1)" insert ", and 302(T), 321(J), and 331(R)"
- 4 <u>AMENDMENT NO. 2</u>
- 5 On page 1, line 4, after "natural gas" insert:
- 6 "for certain taxpayers; to provide for an exemption for electricity for certain taxpayers"
- 8 <u>AMENDMENT NO. 3</u>
- 9 On page 1, line 7, after "Section 1." insert "R.S. 47:331(P)(2) is hereby amended and
- 10 reenacted and" and after "(13)(1)" insert ", and 302(T), 321(J), and 331(R)"
- 11 <u>AMENDMENT NO. 4</u>
- On page 1, line 17, after "natural gas" insert "for the period January 1, 2006 through
- 13 December 31, 2008, purchased or used by paper or wood products manufacturing
- 14 **facilities**"

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- 15 AMENDMENT NO. 5
- On page 2, line 7, after "natural gas" insert "the period January 1, 2006 through
- 17 December 31, 2008, sold for use by paper or wood products manufacturing facilities"
- 18 AMENDMENT NO. 6
- 19 On page 2, between lines 8 and 9, insert:

20 "§302. Imposition of tax 21 * * * *

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

29 <u>power or energy by paper or wood products manufacturing facilities.</u>

* * *

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.

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1	§331. Imposition of tax						
2	-	*	*	*			
3	P.	*	*	*			
4	(2) <u>(a) Except as</u>	provided f	for in S	<u>Subpara</u>	graph (b)	of this Par	cagraph and
5	Subsection R of this Sec	c tion, for th	he perio	od July 1	, 2004, thr	ough June	30, 2009, the
6	exemptions to the tax	levied by	this Se	ection fo	or utilities	shall be i	inapplicable,
7	inoperable, and of no eff	ect as to eig	ghty pe	ercent of	the tax lev	ied by this	Section. The
8	term "utilities" shall me	an sales of	steam	, water,	and electri	c power or	r energy, and
9	natural gas.						
10	(b) For the pe	riod July	1, 20	04, thre	ough Dec	ember 31	, 2005, the
11	exemption to the tax lev	<u>ried by this</u>	s Sectio	<u>on provi</u>	ded for th	<u>e sale, pur</u>	chase or use
12 13	of electric power or ene	rgy by par	per or	wood pr	oducts m	<u>anufacturi</u>	<u>ing facilities</u>
13	shall be inapplicable, in	<u> 10perable.</u>	<u>, and o</u>	<u>f no effe</u>	ct as to ei	<u>ghty perce</u>	nt of the tax
14	levied by this Section.						
15		*	*	*			
16	R. Notwithstan	ding any	other	provisio	on of law	to the co	ontrary and
17	specifically notwithsta	<u>nding an</u>	y prov	vision of	f Act No.	<u>. 4 of the</u>	2004 First
18	Extraordinary Session	which m	<u>akes a</u>	any stat	<u>e sales aı</u>	<u>ıd use tax</u>	<u>exemption</u>
19	<u>inapplicable, inoperab</u>	le, and of	no effe	ect, the e	exemption exemption	<u>ı provided</u>	for electric
20	power or energy shall	<u>be applica</u>	ble, op	<u>oerable,</u>	and effec	<u>tive as to a</u>	all of the tax
21	levied pursuant to the j	<u>provisions</u>	of this	s Section	ı for the p	<u>eriod Janu</u>	<u>uary 1, 2006</u>
22	through December 31,	<u>2008, for t</u>	<u>he sale</u>	<u>, purcha</u>	ise, or use	of such ele	<u>ectric power</u>
23	or energy by paper or	<u>wood proc</u>	<u>ducts r</u>	<u>nanufac</u>	turing fa	<u>cilities.</u> "	