
SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Marionneaux to Reengrossed House Bill No. 225 by Representative St. Germain

1 AMENDMENT NO. 1

2 On page 1, line 2, after "To" insert: "amend and reenact R.S. 47:305.54 and to"

3 AMENDMENT NO. 2

4 On page 1, line 2, after "use tax;" insert the following: "to provide that certain sales and use
5 taxes shall not apply to certain purchases by certain consumers on certain days;"

6 AMENDMENT NO. 3

7 On page 1, line 8, after "Section 1." insert: "R.S. 47:305.54 is amended and reenacted and"

8 AMENDMENT NO. 4

9 On page 1, between lines 8 and 9, insert the following:

- 10 "§305.54. Exemption; ~~2005 Annual~~ Louisiana Sales Tax ~~Holiday~~ Holidays
11 A. This Act shall be known as the ~~2005 Annual~~ Louisiana Sales Tax ~~Holiday~~
12 Holidays Act.
13 B.(1) Notwithstanding any other provisions of law to the contrary, the sales
14 tax levied by the state of Louisiana and its political subdivisions whose boundaries
15 are coterminous with those of the state shall not apply to the first two thousand five
16 hundred dollars of the sales price or cost price of any consumer purchases of tangible
17 personal property that occur ~~on December 16, 17, and 18, 2005~~ each calendar year
18 from Sunday through Saturday of the week in which the first day of August occurs.
19 (2) For purposes of this ~~Act~~ Section, "consumer purchases" shall mean
20 purchases of items of tangible personal property; other than vehicles subject to
21 license and title. Consumer purchases shall not include the purchase of meals
22 furnished for consumption on the premises where purchased, including to-go orders.
23 C. This provision will apply if and only if ~~on December 16, 17, and 18, 2005~~
24 during the time period provided for in Paragraph (B)(1) of this Section, one of the
25 following ~~occur~~ occurs:
26 (1) Title to or possession of an item of tangible personal property is
27 transferred from a selling dealer to a purchaser.
28 (2) A customer selects an eligible item from the selling dealer's inventory for
29 layaway that is physically set aside in the selling dealer's inventory for future
30 delivery to that customer.
31 (3) The customer makes final payment and withdraws an item from layaway
32 that might have been placed before ~~December 16, 17, and 18, 2005~~ the time period
33 provided for in Paragraph (B)(1) of this Section.
34 (4) The customer orders and pays for an eligible item and the selling dealer
35 accepts the order for immediate shipment, even if delivery is made after ~~December~~
36 ~~16, 17, and 18, 2005~~ the time period provided for in Paragraph (B)(1) of this Section,
37 provided that the customer has not requested delayed shipment.
38 D. Eligible items that customers purchase ~~on December 16, 17, and 18, 2005~~
39 during the time period provided for in Paragraph (B)(1) of this Section with "rain
40 checks" will qualify for exemption, regardless of when the "rain checks" were issued.
41 However, issuance of "rain checks" during the exemption period will not qualify
42 items for exemption if the otherwise eligible items are actually purchased after
43 ~~December 18, 2005~~ the time period provided for in Paragraph (B)(1) of this Section.
44 E.(1) When a customer purchases an eligible item ~~on December 16, 17, and~~
45 ~~18, 2005;~~ during the time period provided for in Paragraph (B)(1) of this Section and
46 exchanges the item without additional cash consideration after ~~December 18, 2005;~~

1 such time period for an essentially identical item of different size, color, or other
 2 failure feature, no additional tax is due.

3 (2) When a customer after ~~December 18, 2005~~ the time period provided for
 4 in Paragraph (B)(1) of this Section, returns an eligible item that was purchased ~~on~~
 5 ~~December 16, 17, and 18, 2005~~, during such time period and receives credit on the
 6 purchase of a different item, the appropriate sales tax is due on the purchase of the
 7 new item.

8 F. Articles that are normally sold as a unit must continue to be sold in that
 9 manner and cannot be priced separately in order to bring the individual items below
 10 the two thousand five hundred dollar eligibility threshold. Items that are advertised
 11 as "buy one, get one free" or "buy one, get one at a reduced price" cannot be
 12 averaged in order for both items to fall under the two thousand five hundred dollar
 13 eligibility threshold.

14 G. For a sixty-day period after ~~December 18, 2005~~ the time period provided
 15 for in Paragraph (B)(1) of this Section, when a customer returns an item that would
 16 qualify for an exemption, no credit or refunds of sales tax shall be given unless the
 17 customer provides a receipt or invoice that shows that the state sales tax was paid,
 18 or the retailer has sufficient documentation that shows that the tax was paid on the
 19 specific item. This sixty-day period is not intended to change a dealer's policy
 20 concerning the time period during which returns will be accepted.

21 ~~H.(1) Notwithstanding any other provision of law to the contrary, the sales~~
 22 ~~tax levied by the state of Louisiana and its political subdivisions whose boundaries~~
 23 ~~are coterminous with those of the state shall not apply to the first two thousand five~~
 24 ~~hundred dollars of the sales price or cost price of any purchases of tangible personal~~
 25 ~~property by businesses located in a Hurricane Katrina or Hurricane Rita Federal~~
 26 ~~Emergency Management Agency Individual Assistance Area that occur on~~
 27 ~~December 16, 17, and 18, 2005.~~

28 ~~(2) This Subsection shall only apply to purchases of tangible personal~~
 29 ~~property that will replace property damaged, destroyed, or lost as a result of the~~
 30 ~~conditions created by Hurricane Katrina or Hurricane Rita.~~

31 ~~(3) No business shall be entitled to purchase tangible personal property under~~
 32 ~~this Section without the payment of tax before applying for and receiving from the~~
 33 ~~secretary of the Department of Revenue a Sales Tax Holiday Exemption Certificate.~~

34 ~~(4) The secretary of the Department of Revenue shall issue Sales Tax Holiday~~
 35 ~~Exemption Certificates to business applicants that meet all of the following criteria:~~

36 ~~(a) The business is located in a Hurricane Katrina or Hurricane Rita Federal~~
 37 ~~Emergency Management Agency Individual Assistance Area.~~

38 ~~(b) The business had property that was damaged, destroyed, or lost as a result~~
 39 ~~of the conditions created by Hurricane Katrina or Rita."~~