
SENATE FLOOR AMENDMENTS

Amendments proposed by Senators Campbell, McPherson, and Cravins to Engrossed House Bill No. 31 by Representative Stelly

1 AMENDMENT NO. 1

2 On page 1, line 2, change "Section 4(A)" to "Sections 4(A), (B), and (C)"

3 AMENDMENT NO. 2

4 On page 1, lines 2 and 3, change "Section 2.2" to "Sections 4(F) and 2.2 and
5 to repeal Article IX, Section 9"

6 AMENDMENT NO. 3

7 On page 1, line 3, delete "limitations on the"

8 AMENDMENT NO. 4

9 On page 1, line 6, between "items;" and "to provide" insert the following:

10 "to authorize the legislature to levy a tax on the use of hydrocarbon
11 processing facilities; to provide for repeal of certain severance taxes;"

12 AMENDMENT NO. 5

13 On page 1, line 12, between "proposal" and "to amend" insert the following:

14 "to repeal Article IX, Section 9 of the Constitution of Louisiana and"

15 AMENDMENT NO. 6

16 On page 1, line 12, change "Section 4(A)" to "Sections 4(A), (B), and (C)"

17 AMENDMENT NO. 7

18 On page 1, line 13, change "Section 2.2" to "Sections 4(F) and 2.2"

19 AMENDMENT NO. 8

20 On page 3, line 1, between "Severance Tax;" and "Political" insert the
21 following:

22 "Hydrocarbon Processing Facilities Use Tax;"

23 AMENDMENT NO. 9

24 On page 3, between lines 9 and 10, insert the following:

25 "(B) Severance Tax. Taxes may be levied on natural resources
26 severed from the soil or water, to be paid proportionately by the owners
27 thereof at the time of severance. Natural resources may be classified for
28 the purpose of taxation. Such taxes may be predicated upon either the
29 quantity or value of the products at the time and place of severance.

30 No further or additional tax or license shall be levied or imposed
31 upon oil, gas, or sulphur leases or rights except for a tax on the use of
32 hydrocarbon processing facilities provided for in Paragraph (F) of this
33 Section. No additional value shall be added to the assessment of land
34 by reason of the presence of oil, gas, or sulphur therein or their
35 production therefrom. However, sulphur in place shall be assessed for
36 ad valorem taxation to the person, firm, or corporation having the right

1 to mine or produce the same in the parish where located, at no more
2 than twice the total assessed value of the physical property subject to
3 taxation, excluding the assessed value of sulphur above ground, as is
4 used in sulphur operations in such parish. Likewise, the severance tax
5 shall be the only tax on timber; however, standing timber shall be liable
6 equally with the land on which it stands for ad valorem taxes levied on
7 the land.

8 (C) Political Subdivisions; Prohibitions. A political subdivision
9 of the state shall not levy a severance tax, a tax on the use of
10 hydrocarbon processing facilities, income tax, inheritance tax, or tax on
11 motor fuel.

12 * * *

13 (F) Hydrocarbon Processing Facilities Use Tax. Taxes may be
14 levied upon the use of hydrocarbon processing facilities in Louisiana
15 at a rate not to exceed three percent of the value of the hydrocarbon as
16 provided by law; however, in the event such tax is levied and collected
17 on hydrocarbons and the tax is determined to be valid by a final, non-
18 appealable judgment or as otherwise provided by law, no severance tax
19 provided for in Subsection B shall be levied on oil and gas.

20 * * *

21 AMENDMENT NO. 10

22 On page 4, line 5, after "drugs" change the period "." to a semicolon ";" and
23 add the following:

24 "to authorize the levy of a tax on the use of hydrocarbon processing
25 facilities in Louisiana; to prohibit the levy of severance tax if a
26 processing tax is levied and collected."

27 AMENDMENT NO. 11

28 On page 4, line 5, change "Section 4(A)" to "Sections 4(A), (B), and (C)"

29 AMENDMENT NO. 12

30 On page 4, line 6, change "Section 2.2" to "Sections 4(F) and 2.2; repeals
31 Article IX, Section 9"