

SENATE COMMITTEE AMENDMENTS

2016 First Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 54 by Representative Broadwater

1 AMENDMENT NO. 1

2 On page 1, line 2, change "(B)" to "(B) and (C)"

3 AMENDMENT NO. 2

4 On page 1, line 7, change "is" to "and (C) are"

5 AMENDMENT NO. 3

6 On page 1, between lines 9 and 10, insert the following:

7 B. Collection by Wholesalers.

8 (1)(a) Notwithstanding the provisions of Subsection A or any other provision of this
9 Chapter to the contrary, every wholesale dealer who sells for resale to any person any
10 tobacco or alcoholic beverage products, the retail sale of which is taxable under this Chapter,
11 shall collect as advance sales tax, a percent of the sales price of the article equal to the sales
12 tax levied on the article by this Chapter.

13 (b) For purposes of this Subsection, wholesaler shall mean any wholesale dealer of
14 tobacco products as defined in R.S. 47:842(23) or any wholesale dealer of alcoholic
15 beverage products as defined in R.S. 26:2(22) or 241(19).

16 (c) The secretary of the Department of Revenue shall promulgate rules and
17 regulations necessary to implement the provisions of the Subsection.

18 (2)(a) The amount paid by dealers to wholesalers shall be advance payment of the
19 Louisiana sales tax that the dealer is required to collect upon the sale at retail, and the
20 advance payment is required only as a means of facilitating collection of the sales tax.

21 (b) Wholesalers who collect advance sales tax from a dealer pursuant to this
22 Subsection shall remit the tax to the collector of revenue in the manner provided in
23 Subsection A for dealers and in accordance with the rules and regulations prescribed by the
24 collector.

25 (3) In making returns to the collector, dealers who have paid advance sales tax shall
26 deduct from the total tax collected upon the retail sale of the tobacco or alcoholic beverage
27 product the amount of advance sales tax paid by the dealer during the reporting period,
28 provided the dealer claiming the refund or credit has retained the invoices evidencing the
29 amount of tax paid. If the amount of advance sales tax paid during any reporting period is
30 greater than the tax collected by the dealer for the reporting period, the excess amount paid
31 shall be allowed as a refund or credit against the tax collected by the dealer during the
32 succeeding period or periods.

33 (4) Wholesalers collecting advance sales taxes as hereinabove provided shall be
34 allowed a 0.935 percent deduction from the amount of advance sales tax collected and
35 remitted to the secretary as compensation for the collection. This compensation shall be
36 allowed only if the payment of the wholesaler is timely paid and the return is timely filed.

37 (5) Parishes, municipalities, school boards, and other local governing authorities that
38 levy a sales tax are prohibited from requiring manufacturers, wholesalers, jobbers, or
39 suppliers to collect advance local sales taxes from dealers.

40 (6) Absorption of the tax as defined in this Section by any wholesaler shall constitute
41 a misdemeanor and, upon conviction, shall be punishable by a fine of not more than two
42 thousand dollars, or by imprisonment in the parish jail for not more than two years, or both.

43 AMENDMENT NO. 4

44 On page 1, line 10, delete "B." and insert "C."

45 AMENDMENT NO. 5

46 On page 2, line 29, after "Louisiana" insert "or any motor vehicle dealer licensed pursuant
47 to Title 32 of the Louisiana Revised Statutes of 1950"