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HOUSE FLOOR AMENDMENTS

2016 Second Extraordinary Session

Amendments proposed by Representative James to Engrossed House Bill No. 51 by Representative Jim Morris

1	AMENDMENT NO. 1
2 3	On page 1, line 2, after "reenact" and before "as" change "R.S. 47:302(V)(introductory paragraph)" to "R.S. 47:301(10)(c)(ii)(bb), 302(V)(introductory paragraph)"
4	AMENDMENT NO. 2
5	On page 1, line 3, after "Legislature" and before "and" insert a comma ","
6	AMENDMENT NO. 3
7 8	On page 1, line 9, after "Section 1." and before "as" change "R.S. 47:302(V)(introductory paragraph)" to "R.S. 47:301(10)(c)(ii)(bb), 302(V)(introductory paragraph)"
9	AMENDMENT NO. 4
10	On page 1, line 10, after "Legislature" and before "and" insert a comma ","
11	AMENDMENT NO. 5
12	On page 1, between lines 12 and 13, insert the following:
13	"§301. Definitions
14 15 16	As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:
17	* * *
18 19	(10) * * *
20 21	(c) * * *
22 23	(ii) * * *
24 25 26	(bb) The term "sale at retail" does not include an isolated or occasional sale of tangible personal property by a person not engaged in such business. "Isolated or occasional sale" shall include the following:
27	(I) Six or fewer separate sales of taxable items at retail during a twelve-month
27 28 29	period by a person who does not habitually engage, or hold himself out as engaging, in the business of selling taxable items at retail.

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CODING: Words in struck through type are deletions from existing law; words underscored are additions.

1	(II) The sale of the entire operating assets of a business, or of a separate
2	division, branch, or identifiable segment of a business.
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3	(III) The sale of tangible personal property by an individual if the property
4	was originally bought by the individual or a member of the individual's family for
5	the personal use of the individual or the individual's family.
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6	(IV) The sale of tangible personal property by an individual if the individual
7	is not required to be registered as a dealer under this Chapter.
8	(V) The sale of tangible personal property by an individual if the individual
9	does not employ an auctioneer, broker, or factor, other than an online auction, to sell
10	the property.
11	(VI) The sale of tangible personal property by an individual if the total
12	receipts from sales of the individual's tangible personal property in a calendar year
13	do not exceed three thousand dollars.
13	do not exceed tince thousand donars.
14	(VII) The sale of tangible personal property at a sheriff's sale or tax sale due
15	to foreclosure on the property.
13	to forcelosure on the property.
16	(VIII) Sales of aircraft, boats, mobile homes, or motor vehicles in this state
17	of a class or type required to be registered, licensed, titled, or documented in this
18	state or by the United States government shall not be isolated or occasional sales,
19	except as provided in R.S. 47:6001.
20	* * *"