## **HOUSE COMMITTEE AMENDMENTS**

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 673 by Representative Stokes

## 1 AMENDMENT NO. 1

- 2 On page 1, line 3, after "(14)(b)(i)(aa)" and before the comma "," insert "and (g)(i)(bb)(I)"
- 3 AMENDMENT NO. 2
- 4 On page 1, line 6, after "305.49," and before "305.57(A)" delete "305.50(E)(1)" and insert
- 5 "305.50(E)(2)"
- 6 AMENDMENT NO. 3
- 7 On page 1, line 13, after "(h)" and before "(k)" delete "through" and insert "and"
- 8 AMENDMENT NO. 4
- 9 On page 1, at the end of line 16, delete "305.50(E)(2),"
- 10 AMENDMENT NO. 5
- 11 On page 1, line 19, after "337.10(C)," and before "(K)" delete "(I)(2) and (3)" and insert "(I)"
- 12 AMENDMENT NO. 6
- On page 2, at the end of line 27, after "(14)(b)(i)(aa)" and before the comma "," insert "and
- (g)(i)(bb)(I)"
- 15 AMENDMENT NO. 7
- 16 On page 3, line 1, "305.49," and before "305.57(A)" delete "305.50(E)(1) and insert
- 17 "305.50(E)(2)"
- 18 AMENDMENT NO. 8
- 19 On page 6, between lines 16 and 17, insert the following:
- 20 "(g)(i) \* \* \* \*

22 "(bb)(I) For purposes of the sales and use tax levied by the state and by tax 23 authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible 24 personal property shall be excluded from sales of services, as defined in this 25 Subparagraph, when the repaired property is (1) delivered to a common carrier or to the United States Postal Service for transportation outside the state, or (2) delivered 26 outside the state by use of the repair dealer's own vehicle or by use of an independent 27 28 trucker. Further, the exclusion authorized in this Subsubitem shall apply to repair 29 services and parts used in the fabrication, modification, or repair of rail rolling stock. 30 However, as to aircraft, delivery may be by the best available means. This exclusion shall not apply to sales and use taxes levied by any other parish, municipality or 31 32 school board. However, any other parish, municipality or school board may apply 33 the exclusion as defined in this Subparagraph to sales or use taxes levied by any such parish, municipality, or school board. Offshore areas shall not be considered another 34 35 state for the purpose of this Subparagraph.

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1	* * *"
2	AMENDMENT NO. 9
3	On page 14, delete lines 1 through 3 in their entirety and insert the following:
4	"E.
5	* * *
6 7	(2) The sales and use tax imposed by the state of Louisiana or statewide taxing authorities shall not apply to parts or services used in the fabrication.
8	modification, or repair of rail rolling stock. A political subdivision may, by
9	ordinance, provide that sales and use tax imposed by the political subdivision shall
10	not apply to parts or service used in the fabrication, modification, or repair of rail
11	rolling stock. any other taxing authority shall not apply to sales or use of any of the
12	following tangible personal property or services:
13	(a) Hourly, daily, or periodic mileage or other charges referred to as "per
14	diem or car hire" on freight cars and other rolling stock when such charges are paid
15	by reason of the presence of freight cars and other rolling stock owned by another
16	on the tracks of the taxpayer;
17	(b) Piggy-back trailers or containers when brought into or operated as
18	piggy-back trailers or containers in this state; and
19	(c) Rolling stock, such as engines, switch engines, freight cars, and
20	machinery owned, operated, or leased by a railroad or any other person, firm, or
21	corporation."
22	AMENDMENT NO. 10
23 24	On page 15, line 20, after "event at a" and before "state-owned" delete "locally or university-owned domed facility, a"
25	AMENDMENT NO. 11
26 27	On page 15, line 21, after "baseball facility," delete the remainder of the line, and delete line 22 in its entirety
28	AMENDMENT NO. 12
29	On page 15, line 24, after "Subsection" delete "G" and insert "F)"
30	AMENDMENT NO. 13
31 32	On page 28, line 19, after "by" and before "taxing" delete "any" and insert "the state or any other"
33	AMENDMENT NO. 14
34 35	On page 41, line 28, after "for in" and before the comma "," delete " <u>R.S. 47:316.11</u> " and insert " <u>R.S. 47:305.94(C)</u> "
36	AMENDMENT NO. 15
37 38	On page 41, line 29, after "to provide" and before "any" delete "a refund of" and insert "an exemption from"
39	AMENDMENT NO. 16
40 41	On page 43, at the beginning of line 1, after "those" and before "paid" delete "taxed" and insert "taxes"

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

- 1 AMENDMENT NO. 17
- 2 On page 44, line 11, after "(h)" and before "(k)" delete "through" and insert "and"
- 3 AMENDMENT NO. 18
- 4 On page 44, at the end of line 16, delete "(I)(2)" and at the beginning of line 17, delete
- 5 "and(3)" and insert "(I)"