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**HOUSE COMMITTEE AMENDMENTS**

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 601 by Representative Stokes

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1 AMENDMENT NO. 1

2 On page 1, line 7, after "to provide" and before "a concursus" delete "to" and insert "with  
3 respect to"

4 AMENDMENT NO. 2

5 On page 1, line 11, after "duties of the board;" and before "to establish" insert "to establish  
6 a dedication of revenue for support of operations of the board;"

7 AMENDMENT NO. 3

8 On page 1, line 15, after "commission;" and before "and to" insert "to provide for  
9 effectiveness;"

10 AMENDMENT NO. 4

11 On page 4, at the beginning of line 15, after "The" and before "of the" delete "chair" and  
12 insert "chairman"

13 AMENDMENT NO. 5

14 On page 4, line 16, after "absence of the" and before "of the board" delete "chair, the vice-  
15 chair" and insert "chairman, the vice chairman"

16 AMENDMENT NO. 6

17 On page 5, line 9, after "request" and before "a" insert "that"

18 AMENDMENT NO. 7

19 On page 5, line 11, after "Section." and before "in writing" delete "This request must be"  
20 and insert "The request shall be made"

21 AMENDMENT NO. 8

22 On page 5, at the end of line 12, insert the following:

23 "The chairman of the board may appoint a designee to serve in the place of a board  
24 member for this purpose. A person eligible to serve as a designee shall be either a  
25 full-time employee of the board or the head of a single parish collector's office."

26 AMENDMENT NO. 9

27 On page 6, at the beginning of line 2, after "Appeals," and before "a concursus" delete "and"  
28 "in the event" and insert "hereinafter referred to as 'board'. If"

1 AMENDMENT NO. 10

2 On page 6, delete line 5 in its entirety and insert the following:

3 "Escrow Account for the Registry of the Board of Tax Appeals. The proceeding  
4 shall name as"

5 AMENDMENT NO. 11

6 On page 6, line 16, after "necessary" and before "and" insert a comma ","

7 AMENDMENT NO. 12

8 On page 6, at the end of line 18, delete "Louisiana" and from the beginning of line 19, delete  
9 "Board of Tax Appeals" and insert "board"

10 AMENDMENT NO. 13

11 On page 7, at the end of line 14, after "Code" and before the period "." insert "unless  
12 otherwise specified"

13 AMENDMENT NO. 14

14 On page 7, line 20, after "state" delete the period "." and delete the remainder of the line and  
15 insert the following:

16 "as such term is defined in the Constitution of Louisiana. The board shall be subject  
17 to all legal requirements applicable to a public body, including procurement, ethics,  
18 record retention, fiscal and budgetary controls, and legislative"

19 AMENDMENT NO. 15

20 On page 7, line 21, after "subdivision" delete the comma "," and delete the remainder of the  
21 line, and from the beginning of line 22, delete "considered a budget unit of the state"

22 AMENDMENT NO. 16

23 On page 8 line 16, after "serve" delete the remainder of the line and delete line 17 in its  
24 entirety and from the beginning of line 18, delete "and thereafter shall serve a term of five  
25 years." and insert the following:

26 "at the pleasure of the respective appointing authority."

27 AMENDMENT NO. 17

28 On page 8, between lines 21 and 22, insert the following:

29 "(4) A member of the board may appoint a designee to attend board meetings  
30 and vote by proxy on his behalf, the procedure for which shall be determined by rule  
31 of the board. A person eligible to serve as a designee shall be either a full time  
32 employee of an appointing authority or the head of a single parish collector's office."

33 AMENDMENT NO. 18

34 On page 8, at the beginning of line 22, delete "(4) The board shall hold its first" and insert  
35 "(5) The board shall hold its organizational"

1 AMENDMENT NO. 19

2 On page 8, line 23, after "elect a" and before "and such" delete "chair, vice-chair," and insert  
3 "chairman, vice chairman,"

4 AMENDMENT NO. 20

5 On page 8, at the beginning of line 25, delete "(5)" and insert "(6)"

6 AMENDMENT NO. 21

7 On page 10, line 2, after "elect to" and before "the private" delete "withdraw from" and insert  
8 "decline to participate in"

9 AMENDMENT NO. 22

10 On page 10, line 3, after "Subsection" and before "by" insert "with respect to that request for  
11 a private letter ruling"

12 AMENDMENT NO. 23

13 On page 10, at the end of line 4, after "request" delete the remainder of the line and insert  
14 a period "." and insert the following:

15 "If the board receives this notification, the board shall decline the request for the  
16 ruling."

17 AMENDMENT NO. 24

18 On page 10, line 5, after "Paragraph" and before the comma "," delete "(D)(2) of this  
19 Section" and insert "(2) of this Subsection"

20 AMENDMENT NO. 25

21 On page 10, line 7, after "Paragraph" and before the period "." delete "(D)(1) of this Section"  
22 and insert "(1) of this Subsection"

23 AMENDMENT NO. 26

24 On page 10, line 8, after "However," and before "may" delete "the local collector" and insert  
25 "any party to the dispute"

26 AMENDMENT NO. 27

27 On page 11, at the beginning of line 4, delete "purposes" and insert "purpose"

28 AMENDMENT NO. 28

29 On page 11, line 5, after "denial is" and before "to the board" delete "appealed" and insert  
30 "appealable"

31 AMENDMENT NO. 29

32 On page 11, line 7, after "law" and before the period "." insert "for such an appeal"

1 AMENDMENT NO. 30

2 On page 11, at the end of line 11, insert the following:

3 "The function of the board with respect to refund requests shall be ministerial in  
4 nature and the board shall have no authority over the approval or denial of a request."

5 AMENDMENT NO. 31

6 On page 11, line 15, after "parishes." delete the remainder of the line and insert the  
7 following:

8 "If a coordinated multi-parish audit program is developed the program"

9 AMENDMENT NO. 32

10 On page 11, delete line 18 in its entirety and insert the following:

11 "percentage of the total statewide collections of local sales and use tax on motor  
12 vehicles, in accordance with the limitations provided in this Paragraph and the  
13 budgetary policy as provided in Paragraph (2) of this Subsection. Monies shall be"

14 AMENDMENT NO. 33

15 On page 11, line 19, after "the tax" delete the remainder of the line and at the beginning of  
16 line 20, delete "2017" and insert a period " . "

17 AMENDMENT NO. 34

18 On page 11, line 21, after "state and" and before "to the board" delete "transmitted" and  
19 insert "disbursed"

20 AMENDMENT NO. 35

21 On page 11, line 24, after "and" and before "shall" insert "the total amount to be disbursed  
22 to the board from this dedication in any fiscal year"

23 AMENDMENT NO. 36

24 On page 11, line 26, after "2018-2019," and before "of one" delete "one-third" and insert  
25 "one-quarter"

26 AMENDMENT NO. 37

27 On page 11, line 27, after "thereafter," and before "of one" delete "one-half" and insert  
28 "three-tenths"

29 AMENDMENT NO. 38

30 On page 12, delete lines 1 through 8 in their entirety and insert the following:

31 "(2)(a) The actual amount to be disbursed to the board by the office of motor  
32 vehicles in any fiscal year shall be determined by the requirements of the annual  
33 budget adopted by the board for that year, subject to the limitations established in  
34 Subparagraphs (a) through (c) of Paragraph (1) of this Subsection. To accomplish  
35 this, by the first day of June each year the chairman of the board shall notify the  
36 commissioner of the office of motor vehicles regarding the amount to be disbursed  
37 to the board for the ensuing fiscal year, with the exception of Fiscal Year 2018, when

1 the date for such notification shall be determined by agreement of the chairman and  
2 the commissioner.

3  
4 (b) The board shall develop and adopt a budget as required by the Local  
5 Government Budget Act, R.S. 39:1301, et seq. The board shall have the same fiscal  
6 year as the state. The adopted budget may be amended as deemed necessary by the  
7 board."

8 AMENDMENT NO. 39

9 On page 12, line 9, after "(3) If " and before "collections" insert "use tax"

10 AMENDMENT NO. 40

11 On page 12, line 10, after "R.S. 47:302(K)(7)" delete the comma " , " and delete the remainder  
12 of the line and at the beginning of line 11, delete "Local Sales Tax Board" and insert the  
13 following:

14 "for interagency transfers to the Department of State Civil Service, Board of Tax  
15 Appeals, Local Tax Division, the board"

16 AMENDMENT NO. 41

17 On page 12, line 13, after "days of" delete the remainder of the line and delete lines 14  
18 through 17 in their entirety and insert the following:

19 "the fiscal year. The board is authorized to enter into an agreement with the  
20 Department of State Civil Service, Board of Tax Appeals, Local Tax Division to pay  
21 an amount sufficient to compensate the Local Tax Division for workload increases."

22 AMENDMENT NO. 42

23 On page 12, between lines 17 and 18, insert the following:

24 "J. Employees. Employees of the board shall serve in unclassified  
25 positions."

26 AMENDMENT NO. 43

27 On page 12, delete lines 25 and 26 in their entirety, and insert the following:

28 "imposed by the state and political subdivisions with respect to remote sales. The  
29 commission shall:"

30 AMENDMENT NO. 44

31 On page 13, line 3, after "respect to" delete the remainder of the line, delete line 4 in its  
32 entirety and insert the following:

33 "any federal law as may be enacted"

34 AMENDMENT NO. 45

35 On page 13, line 6, after "exceptions as" and before "provided" insert "may be"

36 AMENDMENT NO. 46

37 On page 13, line 23, after "law," and before "that" delete "remote sellers software" and insert  
38 "software for remote sellers"

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

1 AMENDMENT NO. 47

2 On page 13, line 25, after "that is" and before "to reflect" delete "updated" and insert  
3 "maintained"

4 AMENDMENT NO. 48

5 On page 14, line 25, after "mean" delete the remainder of the line and at the beginning of  
6 line 26, delete "Marketplace Fairness Act of 2015" or such other similar" and insert "any"

7 AMENDMENT NO. 49

8 On page 15, line 28, after "(3) The" and before "members" delete "four appointed non-  
9 "permanent"

10 AMENDMENT NO. 50

11 On page 15, line 29, after "Board" delete the remainder of the line and insert the following:

12 "appointed as provided in R.S. 47:337.102(B)(1)(e) through (h)."

13 AMENDMENT NO. 51

14 On page 16, line 1, after "own" and before the comma "," delete "chair, vice-chair" and insert  
15 "chairman, vice chairman"

16 AMENDMENT NO. 52

17 On page 16, delete line 4 in its entirety and at the beginning of line 5, delete "to the public."  
18 and insert the following:

19 "by the chairman, who shall provide timely notice to the public as to the time and  
20 "location of each meeting."

21 AMENDMENT NO. 53

22 On page 16, at the end of line 11, after "affected" and before the period "." delete "thereby"  
23 and insert "by the change in location"

24 AMENDMENT NO. 54

25 On page 16, line 23, after "shall" and before "remit" insert "monthly"

26 AMENDMENT NO. 55

27 On page 16, delete line 24 in its entirety and at the beginning of line 25 delete "appropriate  
28 "jurisdiction monthly" and insert the following:

29 "retained for expenses as defined in Paragraph (3) of this Subsection, to the  
30 "appropriate taxing jurisdiction"

31 AMENDMENT NO. 56

32 On page 16, at the beginning of line 26, after "of" and before "jurisdiction" delete "the  
33 "appropriate" and insert "that"

1 AMENDMENT NO. 57

2 On page 17, line 2, after "incurred" delete the remainder of the line and delete line 3 in its  
3 entirety and insert a comma "₂" and insert the following:

4 "which amount shall not exceed one percent of the total amount of state and local  
5 sales and use tax collected on remote sales by the"

6 AMENDMENT NO. 58

7 On page 17, at the end of line 8, after "operations and" delete "governing"

8 AMENDMENT NO. 59

9 On page 17, line 22, after "Louisiana to" and before "state" delete "receive additional" and  
10 insert "more efficiently enforce and collect"

11 AMENDMENT NO. 60

12 On page 18, line 1, after "provide" delete the comma "₂" and delete the remainder of the line  
13 and at the beginning of line 2, delete "calendar year,"

14 AMENDMENT NO. 61

15 On page 18, at the end of line 3, after "distributed" and before the period "₃" insert the  
16 following:

17 "for the previous calendar year, which report shall be provided on or before June first  
18 of each year"

19 AMENDMENT NO. 62

20 On page 18, line 22, after "penalties" and before "or" insert a comma "₂"

21 AMENDMENT NO. 63

22 On page 18, line 25, after "rebates" and before "or" insert a comma "₂"