SENATE COMMITTEE AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 27 by Representative Lance Harris

1 AMENDMENT NO. 1

- On page 1, line 2, delete "R.S. 47:301(16)(o)(i)" and insert "R.S. 47:301(3)(a), (14)(g)(i)(aa),
 (16)(o)(i)"
- 4 AMENDMENT NO. 2
- 5 On page 1, line 14, delete "R.S. 47:301(16)(0)(i)" and insert "R.S. 47:301(3)(a), 6 (14)(g)(i)(aa), (16)(0)(i)"
- 7 AMENDMENT NO. 3

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8 On page 2, between lines 5 and 6, insert:

9 "(3)(a) "Cost price" means the actual cost of the articles of tangible personal 10 property without any deductions therefrom on account of the cost of materials used, 11 labor, or service cost, except those service costs for installing the articles of tangible 12 personal property if such cost is separately billed to the customer at the time of 13 installation, transportation charges, or any other expenses whatsoever, or the 14 reasonable market value of the tangible personal property at the time it becomes 15 susceptible to the use tax, whichever is less.

(14) "Sales of services" means and includes the following:

18 19 (g)(i)(aa) The furnishing of repairs to or the installation of tangible personal 20 property, including but. The furnishing of repairs includes but is not restricted to the 21 repair and servicing of automobiles and other vehicles, electrical and mechanical 22 appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment. The installation of tangible personal property shall be 23 taxable solely for purposes of the sales and use tax imposed by the state or any 24 25 political subdivision whose boundaries are coterminous with those of the state. 26

27 AMENDMENT NO. 4

On page 4, lines 16 and 17, delete "there shall be no exemptions, and no exclusions as
 defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no
 exclusions"

- 31 AMENDMENT NO. 5
- 32 On page 5, line 6, after "<u>R.S. 47:301(10)(g)</u>" insert:
- 33 ", excluding any sale pursuant to a contract that provides that the contractor is
 34 responsible for the payment of any sales and use tax"
- 35 <u>AMENDMENT NO. 6</u>
- 36 On page 5, delete lines 9 and 10
- 37 <u>AMENDMENT NO. 7</u>
- 38 On page 8, delete lines 16 and 17

- 1 AMENDMENT NO. 8
- 2 On page 10, delete lines 28 and 29
- 3 AMENDMENT NO. 9
- 4 On page 12, delete lines 1 and 2
- 5 AMENDMENT NO. 10
- 6 On page 12, delete lines 5 through 10
- 7 AMENDMENT NO. 11
- 8 On page 12, delete lines 15 and 16
- 9 AMENDMENT NO. 12
- 10 On page 12, between lines 21 and 22 insert:

"(108) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62." (109) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

- 15 AMENDMENT NO. 13
- 16 On page 14, lines 12 and 13, delete "there shall be no exemptions, and no exclusions as
- 17 defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no 18 exclusions"
- 19 AMENDMENT NO. 14
- 20 On page 15, line 2, after "<u>R.S. 47:301(10)(g)</u>" insert:
- 21 ", excluding any sale pursuant to a contract that provides that the contractor is
 22 responsible for the payment of any sales and use tax"
- 23 AMENDMENT NO. 15
- On page 15, delete lines 5 and 6
- 25 AMENDMENT NO. 16
- 26 On page 18, delete lines 13 and 14
- 27 AMENDMENT NO. 17
- 28 On page 20, delete lines 26 and 27
- 29 AMENDMENT NO. 18
- 30 On page 21, delete lines 27 and 28
- 31 AMENDMENT NO. 19
- 32 On page 22, delete lines 1 and 2
- 33 AMENDMENT NO. 20
- On page 22, delete lines 5 through 10

- 1 AMENDMENT NO. 21
- 2 On page 22, delete lines 15 and 16
- 3 AMENDMENT NO. 22
- 4 On page 22, between lines 21 and 22 insert:
- 5 "(109) The sales tax holidays as established under R.S. 47:305.54, 305.58, 6 and 305.62.
 7 (110) Sales of tangible personal property and services at certain public 8 facilities as established under R.S. 39:467 and 468."
- 9 AMENDMENT NO. 23
- 10 On page 24, delete lines 1 and 2 and insert the following:
- "E. The provisions of this Section shall be inapplicable, inoperative, and of no effect
 after June 30, 2018. not terminate."
- 13 AMENDMENT NO. 24

14 On page 24, lines 28 and 29, delete "there shall be no exemptions, and no exclusions as

defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"

- 17 AMENDMENT NO. 25
- 18 On page 25, line 17, after "<u>R.S. 47:301(10)(g)</u>" insert:
- 19 ", excluding any sale pursuant to a contract that provides that the contractor is
 20 responsible for the payment of any sales and use tax"
- 21 AMENDMENT NO. 26
- 22 On page 25, delete lines 20 and 21
- 23 AMENDMENT NO. 27
- On page 28, delete lines 27 and 28
- 25 AMENDMENT NO. 28
- 26 On page 31, delete lines 11 and 12
- 27 <u>AMENDMENT NO. 29</u>
- 28 On page 32, delete lines 13 through 16
- 29 AMENDMENT NO. 30
- 30 On page 32, delete lines 19 through 24
- 31 AMENDMENT NO. 31
- 32 On page 33, delete lines 1 and 2
- 33 AMENDMENT NO. 32
- 34 On page 33, between lines 7 and 8 insert:

- "(109) The sales tax holidays as established under R.S. 47:305.54, 305.58,
- 2 <u>and 305.62</u>.

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- 3 (110) Sales of tangible personal property and services at certain public
 4 facilities as established under R.S. 39:467 and 468."
- 5 AMENDMENT NO. 33
- 6 On page 33, lines 9 and 10, delete ", through June 30, 2023"
- 7 AMENDMENT NO. 34
- 8 On page 34, lines 12 and 13, "there shall be no exemptions, and no exclusions as defined or
- 9 provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"
- 10 AMENDMENT NO. 35
- 11 On page 35, line 2, after "<u>R.S. 47:301(10)(g)</u>" insert:
- ", excluding any sale pursuant to a contract that provides that the contractor is
 responsible for the payment of any sales and use tax"
- 14 AMENDMENT NO. 36
- 15 On page 35, delete lines 5 and 6
- 16 AMENDMENT NO. 37
- 17 On page 38, delete lines 13 and 14
- 18 AMENDMENT NO. 38
- 19 On page 40, delete lines 26 and 27
- 20 AMENDMENT NO. 39
- 21 On page 41, delete lines 27 and 28
- 22 AMENDMENT NO. 40
- 23 On page 42, delete lines 1 and 2
- 24 AMENDMENT NO. 41
- 25 On page 42, delete lines 5 through 10
- 26 <u>AMENDMENT NO. 42</u>
- 27 On page 42, delete lines 15 and 16
- 28 AMENDMENT NO. 43
- 29 On page 42, between lines 21 and 22 insert:
- 30 "(109) The sales tax holidays as established under R.S. 47:305.54, 305.58, 31 and 305.62.
 32 (110) Sales of tangible personal property and services at certain public 33 facilities as established under R.S. 39:467 and 468."
- 34 AMENDMENT NO. 44
- 35 On page 42, between lines 26 and 27, insert:

- "Section 3. The Louisiana State Law Institute is directed to renumber the Paragraphs within this Act." 1
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- AMENDMENT NO. 45 3
- 4 On page 42, line 27, delete "Section 3." and insert "Section 4."