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**HOUSE COMMITTEE AMENDMENTS**

2019 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 556 by Representative Hodges

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1 AMENDMENT NO. 1

2 On page 1, line 4, after "rebates" and before "to provide" insert a semicolon ";

3 AMENDMENT NO. 2

4 On page 1, line 10, after "materials" and before "homesteads" delete "used to elevate" and  
5 insert "and supplies used to elevate new"

6 AMENDMENT NO. 3

7 On page 1, at the beginning of line 12, after "materials" and before "homesteads," delete  
8 "used to elevate" and insert "and supplies used to elevate new"

9 AMENDMENT NO. 4

10 On page 1, line 15, after "materials" and before "required" insert "and supplies"

11 AMENDMENT NO. 5

12 On page 1, delete line 19 in its entirety and insert the following:

13 "B. For purposes of this Section, the following terms shall have the  
14 following meanings unless the context indicates otherwise:

15 (1) "Base flood elevation" shall

16 AMENDMENT NO. 6

17 On page 1, delete line 21 in its entirety and insert the following:

18 "(2) "Department" shall mean the Department of Revenue.

19 (3) "Elevation certificate" shall mean"

20 AMENDMENT NO. 7

21 On page 2, delete line 3 in its entirety and insert the following:

22 "(4) "Materials and supplies" shall mean and include but not be limited to  
23 purchases of items of tangible personal property such as fill materials, including dirt  
24 and concrete, extension materials for foundation walls, wire mesh for reinforcement  
25 of concrete slab, steel reinforcement bars for footings or horizontal reinforcement,  
26 bricks, concrete blocks, piers, posts, and columns, utilized to raise a new homestead  
27 above base flood elevation. Materials and supplies shall also include but not be  
28 limited to methods used to elevate or extend foundation walls, elevate on  
29 slab-on-grade foundations, elevate by abandoning the lower enclosed area, and  
30 elevate on an open foundation.

31 (5) "Structure elevation" shall mean"

1 AMENDMENT NO. 8

2 On page 2, at the end of line 4, delete "an existing" and insert "a"

3 AMENDMENT NO. 9

4 On page 2, at the end of line 5, insert the following:

5 "Structure elevation shall not include purchases of materials and supplies acquired  
6 with funds from federal or state grant funds or proceeds from the National Flood  
7 Insurance Program's Increased Cost of Compliance program."

8 AMENDMENT NO. 10

9 On page 2, at the end of line 10, insert the following:

10 "If the parish permit board does not have the capability to certify that the structure's  
11 elevation is at least one foot above the required base flood elevation, then a licensed  
12 professional land surveyor may provide the certification required pursuant to the  
13 provisions of this Subsection on forms prescribed by the secretary of the Department  
14 of Revenue."

15 AMENDMENT NO. 11

16 On page 2, line 12, after "the" and before "as" delete "Department of Revenue" and insert  
17 "department"

18 AMENDMENT NO. 12

19 On page 2, at the beginning of line 13, after "(1)" and before "A" insert the following:

20 "Qualifying purchases of materials and supplies used to elevate a new  
21 homestead made on or after July 1, 2019, shall be eligible for the rebate and shall be  
22 included in the application for payment of the rebate of state sales and use taxes.

23 (2)"

24 AMENDMENT NO. 13

25 On page 2, delete line 14 in its entirety and insert "department on forms provided by the  
26 department. For"

27 AMENDMENT NO. 14

28 On page 2, line 16, after "rebate request" and before "that is" insert "form"

29 AMENDMENT NO. 15

30 On page 2, line 17, after "or" and before "proof" insert "itemized"

31 AMENDMENT NO. 16

32 On page 2, line 18, after "materials" and before "used" insert "and supplies"

33 AMENDMENT NO. 17

34 On page 2, at the beginning of line 20, delete "Department of Revenue" and insert  
35 "department"

1 AMENDMENT NO. 18

2 On page 2, delete lines 21 through 29 in their entirety and on page 3, delete lines 1 through  
3 4 in their entirety and insert the following:

4 "(3)(a) Application for the payment of the rebate of state sales and use taxes  
5 granted pursuant to this Section shall be filed no later than six months after the  
6 completion of the project. Within sixty days of receipt of a properly completed  
7 rebate request, the department shall rebate eighty percent of the total amount claimed  
8 for rebate in the rebate request. Within six months of the date of filing the rebate  
9 request, the department shall audit the rebate request. During the six-month period,  
10 the department shall disallow items determined to be ineligible for rebate. Within  
11 ten business days following the expiration of the six-month period, the department  
12 shall rebate the remaining twenty percent of the amount claimed on the rebate  
13 request less any amounts properly disallowed during the six-month audit period. The  
14 department shall make the rebates from the current collections of the taxes collected  
15 pursuant to Chapters 2, 2-A, or 2-B of Subtitle II of Title 47 of the Louisiana Revised  
16 Statutes of 1950, as amended. Any sales and use tax rebate issued pursuant to this  
17 Section shall be subject to subsequent audit by the department, and any rebate  
18 amount determined to be in excess of the amount that should have been allowed shall  
19 be subject to collection by the department."

20 AMENDMENT NO. 19

21 On page 3, at the beginning of line 5, delete "(3)" and insert "(b)"

22 AMENDMENT NO. 20

23 On page 3, line 10, after "to" delete the remainder of the line in its entirety and insert  
24 "Chapters 2, 2-A, or 2-B of"

25 AMENDMENT NO. 21

26 On page 3, line 12, after "the" and before "shall" delete "Department of Revenue" and insert  
27 "department"

28 AMENDMENT NO. 22

29 On page 3, at the end of line 15, delete "by" and delete line 16 in its entirety and insert "of  
30 invoices, proof of payment, elevation"

31 AMENDMENT NO. 23

32 On page 3, line 18, after "of" and before "deems" delete "Revenue" and insert "the  
33 department"