
HOUSE COMMITTEE AMENDMENTS

2019 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 547 by Representative Abramson

1 AMENDMENT NO. 1**2** On page 1, at the beginning of line 3, delete "340(E)(3), (F), (G)(1), and (H)(1)" and insert
3 "340(E)(2) and (3), (F), (G)(1), and (H)(1)"**4** AMENDMENT NO. 2**5** On page 1, line 4, after "enact" delete the remainder of the line in its entirety, delete lines 5
6 through 8 in their entirety and insert "R.S. 47:340(E)(4), (G)(6)(a) and (b), (11), (H)(15),
7 and 1407(6), relative to the collection of certain sales and use tax; to provide for definitions;
8 to provide for certain requirements; to provide for"**9** AMENDMENT NO. 3**10** On page 1, line 12, after "Section 1." delete the remainder of the line in its entirety and insert
11 the following "R.S. 47:302(W)(3) and (6), 339(A)(2), (B)(3), (5) through (8), 340(E)(2) and
12 (3),"**13** AMENDMENT NO. 4**14** On page 1, line 13, after "reenacted and" delete the remainder of the line it in its entirety,
15 delete line 14 in its entirety and insert "R.S. 47:340(E)(4), (G)(6)(a) and (b), (11), (H)(15)
16 and 1407(6) are hereby enacted to read as follows:"**17** AMENDMENT NO. 5**18** On page 3, line 27, after "(5)", delete the remainder of the line in its entirety, delete lines 28
19 and 29 in their entirety and insert the following:**20** "The term "remote sale" means a sale that is made by a remote seller for
21 delivery into Louisiana. The term "non-remote sale" means a sale that is not a
22 remote sale."**23** AMENDMENT NO. 6**24** On page 4, delete lines 2 through 4 in their entirety and insert the following:**25** "The term "remote seller" means a seller who sells for sale at retail, use,
26 consumption, distribution, or for storage to be used for consumption or distribution
27 any taxable tangible personal property, products transferred electronically, or
28 services for delivery within Louisiana, but does not have physical presence in
29 Louisiana, and is not considered a dealer as defined by R.S. 47:301(4)(a) through (l).
30 The term "non-remote seller" means a seller that is not a remote seller."**31** AMENDMENT NO. 7**32** On page 4, delete lines 7 through 13 in their entirety and insert the following:**33** "The term "person" shall have the meaning provided for in R.S. 47:301(8) for
34 all purposes in state and local sales and use tax law."

1 AMENDMENT NO. 8

2 On page 4, delete lines 19 through 26 in their entirety and insert the following:

3 ""Sales and use taxes" and "taxes" shall mean the sales and use taxes levied
4 by the state of Louisiana under the provisions of Title 47 of the Louisiana Revised
5 Statutes of 1950, and the sales and use taxes levied by local taxing authorities in
6 Louisiana under the provisions of the Constitution of Louisiana, statutory laws
7 authorizing the imposition of such taxes, and local sales and use tax ordinances."

8 AMENDMENT NO. 9

9 On page 5, between lines 2 and 3, insert the following:

10 "(2) The commission shall monthly remit monies, less any refunds and
11 amounts retained for expenses as defined in Paragraph (3) of this Subsection, to the
12 appropriate ~~taxing jurisdiction~~ state or local collector by electronic funds to the
13 designated bank account of that ~~jurisdiction~~ state or local collector on or before the
14 tenth business day of the month following the month of collection. Records of gross
15 collections, refunds, and amounts retained for expenses shall be made accessible to
16 the respective ~~jurisdiction~~ state or local collector on a monthly basis."

17 AMENDMENT NO. 10

18 On page 5, between lines 18 and 19 insert the following:

19 "(4) Upon the request of a state or local collector, the commission shall
20 provide taxpayer information and associated taxpayer history maintained by the
21 commission to the state or local collector in accordance with R.S. 47:1508."

22 AMENDMENT NO. 11

23 On page 6, line 22, after "(b)" delete the remainder of the line in its entirety, delete line 23
24 in its entirety and insert the following:

25 "The commission shall publish the date remote sellers are required to be
26 registered by policy statement as authorized by LAC 61:III.101 no later than thirty
27 days prior to the effective date of the enforcement. In no event shall the date of
28 enforcement be later than July 1, 2020."

29 AMENDMENT NO. 12

30 On page 7, between lines 4 and 5 insert the following:

31 " * * *

32 (15) The sums of money collected by the remote seller for payment of sales
33 and use taxes imposed by the state and local taxing authorities shall, at all times, be
34 and remain the property of the respective taxing authorities and deemed held in trust
35 for taxing authorities, including while in the possession of the commission."

36 AMENDMENT NO. 13

37 On page 7, delete lines 6 through 28 in their entirety, delete pages 8 through 11 in their
38 entirety, and on page 12 delete lines 1 through 17 in their entirety