

SENATE FLOOR AMENDMENTS

2025 Regular Session

Amendments proposed by Senator Foil to Re-Reengrossed House Bill No. 578 by Representative Emerson

AMENDMENT NO. 1

In Senate Committee Amendment No. 13 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on June 1, 2025, on page 3, at the end of line 22, after "reenacted and" delete the remainder of the line and at the beginning of line 23, delete "305.1(C)(6) are" and insert "R.S. 47:305.1(C)(6) is"

AMENDMENT NO. 2

In Senate Committee Amendment No.13 proposed by the Senate Committee of Revenue and Fiscal Affairs and adopted on June 1, 2025, on page 3, delete lines 24 through 35

AMENDMENT NO. 3

In Senate Committee Amendment No.13 proposed by the Senate Committee of Revenue and Fiscal Affairs and adopted by the Senate on June 1, 2025 on page 5, delete lines 3 through 7 in their entirety and insert the following:

"(c) Notwithstanding any law to the contrary, for purposes of state sales and use taxes, the exemption provided for in this Paragraph shall not apply to purchases made as part of a payment in lieu of taxes or other similar agreement executed after the effective date of this Subparagraph unless the agreement is approved by the secretary of the Department of Revenue."

AMENDMENT NO. 4

Delete Senate Committee Amendment Nos. 15, 17, 18, 19, and 21 proposed by the Senate Committee on Revenue and Fiscal Affairs adopted by the Senate on June 1, 2025

AMENDMENT NO. 5

On page 25, between lines 9 and 10 insert the following:

"Section 4. R.S. 47:305(E)(4) is hereby enacted to read as follows:

"§305. Exemptions from the tax

* * *

E. The sale of the following services shall be exempt from the sales and use tax imposed by any taxing authority:

* * *

(4)(a) Charges for the furnishing of repairs to tangible personal property when the repaired property is (i) delivered to a common carrier or to the United States Postal Service for transportation outside the state, or (ii) delivered outside the state by use of the repair dealer's own vehicle or by use of an independent trucker. However, as to aircraft, delivery may be by the best available means. Offshore areas shall not be considered another state for the purposes of this Paragraph.

(b) This exemption shall not apply to the sales and use taxes levied by any other parish, municipality, or school board. However, any other parish, municipality, or school board may apply the exclusion defined in this Paragraph to the sales or used taxes levied by any such parish, municipality, or school board.

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AMENDMENT NO. 6

On page 25, at the beginning of line 10 delete "Section 4." and insert "Section 5."

1 AMENDMENT NO. 7

2 On page 25, delete line 18 and insert the following:

3 "Section 6. R.S. 47:301.6(B) and (C), 305.2(A)(4), and 305.36(E) are hereby
4 repealed in their entirety."

5 AMENDMENT NO. 8

6 On page 25, at the beginning of line 28, delete "Section 8.(A)" and insert "Section 7.(A)"

7 AMENDMENT NO. 9

8 On page 26, delete line 17 and insert the following:

9 "Section 8. The provisions of Sections 1, 2, 5, and 6 of this Act shall be
10 applicable"

11 AMENDMENT NO. 10

12 On page 26, between lines 18 and 19 insert the following:

13 "Section 9. The provisions of Section 3 of this Act shall be applicable to taxable
14 periods beginning on or after July 1, 2025.

15 Section 10. The provisions of Section 4 of this Act shall apply to taxable periods
16 beginning January 1, 2025, for purposes of state sales and use tax and to taxable periods
17 beginning July 1, 2025, for purposes of sales and use taxes levied by a political
18 subdivision."

19 AMENDMENT NO. 11

20 On page 26, delete line 23 and insert the following:

21 "Section 11. The provisions of this Act shall"

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