

SENATE FLOOR AMENDMENTS

2025 Regular Session

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

AMENDMENT NO. 1

On page 7, at the end of line 22, insert the following:

"Services subject to the fee authorized by R.S. 45:1366 provided by a dealer to a customer are exempt from state sales and use taxes imposed by this Paragraph. The sales tax exemption shall be equal to the amount of the fee paid by the dealer not to exceed five percent. A dealer may aggregate the levies in Chapters 2, 2-A, and 2-B of this Subtitle and Chapter 10-A of Title 45 of the Louisiana Revised Statutes of 1950 on the customer invoice to reflect the total rate imposed on such services. Each dealer shall certify the amount of the fee authorized by R.S. 45:1366 with the secretary of the Department of Revenue on an annual basis. The secretary has the authority to promulgate rules to administer this sales tax exemption."