

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. 1 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on June 1, 2025, on page 1, line 8, between "305.2(B)(13)," and "305.14," insert "305.12(E),"

AMENDMENT NO. 2

In Senate Committee Amendment No. 5 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on June 1, 2025, on page 1, line 29, between "305.2(B)(13)," and "305.14," insert "305.12(E),"

AMENDMENT NO. 3

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 2, delete lines 44 through 46 and on page 3, delete lines 1 through 7, and insert the following:

"A. A political subdivision may provide for a sales and use tax exemption as provided for in ~~R.S. 47:305(A) through (E), or any combination of these or all of them~~ R.S. 47:305.5(A) through (E), for the sales, cost, or lease and rental price of manufacturing machinery and equipment, either effective upon adoption or enactment or phased in over a period of time, or effective for a certain period of time or duration, all as set forth in the instrument, resolution, vote, or other affirmative action providing for the exemption. However, any ordinance or resolution enacted under this Section or its predecessor under R.S. 47:301 in effect on December 31, 2024, shall remain in effect even if the ordinance or resolution does not adopt all of the definitions, exemptions, and limitations provided for in R.S. 47:305.5."

AMENDMENT NO. 4

On page 11, between lines 27 and 28, insert the following:

"E. The secretary of the Department of Revenue shall promulgate rules and regulations for the implementation of the exemptions provided for in this Section. The secretary shall begin the promulgation process prior to December 31, 2025."