

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 486 by Representative Greene

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:305.16" and before the comma "," insert "and to enact R.S. 47:305.16.1"

AMENDMENT NO. 2

On page 1, line 3, after "installation;" insert "to provide relative to a sales and use tax exemption on video programming and television service;"

AMENDMENT NO. 3

On page 1, line 15, after "limited to" delete the remainder of the line and delete line 16 in its entirety and insert the following:

"basic channels, premium channels, video-on-demand, pay-per-view services, and other services transmitted through a cable signal."

Section 2. R.S. 47:305.16.1 is hereby enacted to read as follows:

§305.16.1. Exclusions and exemptions; video programming and television service

The sales and use taxes imposed by the state or any political subdivision of the state shall not apply to necessary fees incurred in connection with the installation and delivery of multi-channel video programming service or subscription television service by satellite or Internet protocol television. The exemption provided for in this Section shall not apply to purchases made by any satellite or Internet protocol television system, but shall only apply to monies collected from the subscriber for regular service, installation, and repairs. Regular service shall include but not be limited to basic channels, premium channels, video-on-demand, pay-per-view services, and other services transmitted through a satellite or Internet protocol television signal.

Section 3. The provisions of this Act shall be construed to be curative and remedial in nature. Section 1 of this Act clarifies the intention of the legislature when the original statute was enacted, is not meant to constitute a new interpretation of law or a change in existing practice, and shall have retroactive application. Section 2 of this Act recognizes the various technologies through which video programming and television service is delivered, does not constitute a change in existing practice, and shall have retroactive application."

AMENDMENT NO. 4

On page 1, delete lines 17 through 19 in their entirety and from page 2, delete lines 1 and 2 in their entirety and insert the following:

"Section 4. This Act shall become effective on July 1, 2011; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2011, or on the day following such approval by the legislature, whichever is later."