
SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Marionneaux to Engrossed House Bill No. 282 by Representative Ellington

AMENDMENT NO. 1

On page 1, line 3, after "Legislature" insert "and to enact R.S. 47:32.1"

AMENDMENT NO. 2

On page 1, line 4, after "use tax" change "exclusion" to:

"exclusions, exemptions, rebates, and other tax benefits of such taxes; to immediately disallow or phase-out such tax benefits in order to provide a partial offset of a ten-year phase-out of income taxes; to provide relative to the exclusion"

AMENDMENT NO. 3

On page 1, between lines 12 and 13, insert:

"Section 2. R.S. 47:32.1 is hereby enacted to read as follows:

"§32.1. Disallowance of sales tax exclusions, exemptions, rebates and other tax benefits

A.(1) In order to provide a partial offset of a ten-year phase-out of income taxes to begin in Fiscal Year 2013-2014, the following state sales tax exclusions, exemptions, rebates and other tax benefits shall be phased out as provided for in Subsection B of this Section unless the provision terminates by operation of law prior to that time: those granted pursuant to R.S. 47:301(3)(e), (i), and (k), (10)(a)(iii), (13)(b) and (k), (18)(a)(iii), and (28), 305(D)(1)(d) in so far as that provision exempts electric power and energy for nonresidential use, 305.50(A), 305.54, 306(A)(3)(a), and R.S. 4:168, 227, R.S. 12:425, R.S. 33:4169(D), R.S. 38:2212.4, R.S. 39:467 and 468, Part V of Chapter 3 of Title 40 of the Louisiana Revised Statutes of 1950 (R.S. 40:582.1 et seq.), R.S. 47:301(1), (3)(a), (c), (d), (f), (g), and (j), (4)(k), (6)(b) and (c), (7)(b), (c), (d), (e), (f), (g), (h), (i), (j), and (l), (8)(b), (c), (d), (e), and (f), (10)(a)(v), (b)(i), (c)(i)(bb) and (ii)(aa) and (bb), (d), (e), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (t), (v), (x), (y), (z), (aa), (bb), (cc), (dd), (ee), (ff), and (gg), that portion of (13)(a) which provides an exclusion for the market value of an article traded in, (13)(c), (d), (e) (g), (h), (l), and (m), (14)(b)(i), (ii), and (iv), (g)(i)(bb) and (iii), (16)(b)(ii) and (iii), (e), (f), (g), (h), (i), (j), (k), (l), (m)(i) and (iii), (n), (o)(i), and (p), (18)(a)(i) except that portion which provides an exclusion for property for sale at retail, (c), (d)(ii), (e), (f), (g), (h), (i), (k), (l), (m), (n), (o), and (p), (22), and (23), 302(D), 302.1, 303(E)(1) and (F), 304(A), 305(A)(1), (2), (4), (5), and (6), (B), (D)(1)(a) in so far as that provision exempts gasoline not for road use, (b), (c) in so far as that provision exempts water for nonresidential use, (e) in so far as that provision exempts natural gas for nonresidential use, (f), (g), (h), (i), (j), (k), (l), (m), (s), (t), and (u), and (2), (F), (G), (H), and (I), 305.1, 305.2 except for prescription insulin, 305.3, 305.6, 305.7, 305.8, 305.9, 305.10, 305.11, 305.13, 305.14, 305.15, 305.16, 305.17, 305.18, 305.19, 305.20, 305.25, 305.26, 305.28, 305.33, 305.36, 305.37, 305.38, 305.39, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(B) through (F), 305.51, 305.53, 305.55, 305.56, 305.57, 305.58, 305.59, 305.60, 305.62, 305.63, 305.64, 305.65, 306(A)(2), 306.1 and 306.2, 315, 315.1, 315.2, 315.3, 315.5, 1515.1, and 6001, and Chapter 10 of Title 51 of the Louisiana Revised Statutes of 1950 (R.S. 51:1301 et seq.).

(2) The disallowance and phase-out of the tax benefits required by this Section shall only apply to the portions of the state statutes which grant a state tax benefit. It shall not affect any tax benefit granted against political subdivision taxes.

1 B.(1) For Fiscal Year 2013-2014 and fiscal years thereafter, the phase-out of
2 the state tax benefits provided for in Paragraph (A)(1) of this Section shall be
3 accomplished as follows:

4 (a) For tax years beginning during 2013, a taxpayer shall only be allowed
5 ninety percent of the state tax benefits provided for in Paragraph (A)(1) of this
6 Section.

7 (b) For tax years beginning during 2014, a taxpayer shall only be allowed
8 seventy-nine percent of the state tax benefits provided for in Paragraph (A)(1) of this
9 Section.

10 (c) For tax years beginning during 2015, a taxpayer shall only be allowed
11 sixty-seven percent of the state tax benefits provided for in Paragraph (A)(1) of this
12 Section.

13 (d) For tax years beginning during 2016, a taxpayer shall only be allowed
14 fifty-five percent of the state tax benefits provided for in Paragraph (A)(1) of this
15 Section.

16 (e) For tax years beginning during 2017, a taxpayer shall only be allowed
17 forty-two percent of the state tax benefits provided for in Paragraph (A)(1) of this
18 Section.

19 (f) For tax years beginning during 2018, a taxpayer shall only be allowed
20 twenty-nine percent of the state tax benefits provided for in Paragraph (A)(1) of this
21 Section.

22 (g) For tax years beginning during 2019, a taxpayer shall only be allowed
23 fourteen percent of the state tax benefits provided for in Paragraph (A)(1) of this
24 Section.

25 (h) For tax years beginning during 2020 and each tax year thereafter, a
26 taxpayer shall not be allowed any of the state sales tax exclusions, exemptions,
27 rebates and other tax benefits provided for in Paragraph (A)(1) of this Section."

28 AMENDMENT NO. 4

29 On page 1, line 13, change "Section 2." to "Section 3."