SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Johns to Reengrossed House Bill No. 863 by Representative Danahay

1	AMENDMENT NO. 1
2	In Senate Committee Amendment No. 16, proposed by the Senate Committee on Revenue
3	and Fiscal Affairs and adopted by the Senate on April 29, 2014, on page 3, between lines 11
4	and 12, insert the following:
5	"Section 11. Any appeal from a judgment or decision of the board shall be
6	deemed to be governed by the provisions of Chapter 17 of Title 47 of the Louisiana
7	Revised Statutes of 1950, as amended, as in effect on the date that the appeal is
8	filed."
9	AMENDMENT NO. 2

- 10 In Senate Committee Amendment No. 16, proposed by the Senate Committee on Revenue
- and Fiscal Affairs and adopted by the Senate on April 29, 2014, on page 3, line 12, change 11
- "Section 11." to "Section 12." 12
- 13 AMENDMENT NO. 3
- On page 1, line 5, after "1403(A) and (B)," and before "1410," insert "1406," 14
- 15 AMENDMENT NO. 4
- 16 On page 2, line 20, after "1403(A) and (B)," and before "1410," insert "1406,"
- 17 AMENDMENT NO. 5
- On page 11, line 25, after "shall" and before "suspend" delete "also" 18
- 19 AMENDMENT NO. 6
- 20 On page 15, line 16, change "A." to "A.(1)"
- AMENDMENT NO. 7 21
- 22 On page 15, at the end of line 16, insert "be attorneys and who shall"
- 23 **AMENDMENT NO. 8**
- 24 On page 15, line 18, after "attorneys" delete the remainder of the line and insert "with tax
- 25 law experience."
- 26 AMENDMENT NO. 9
- On page 15, line 19, delete "years, and at least one of the" and insert "At least one of these 27
- 28 two"
- 29 AMENDMENT NO. 10
- 30 On page 15, between lines 22 and 23, insert the following:
- 31 "(2) For the purposes of this Subsection, tax law experience shall mean an
- attorney admitted to the practice of law in Louisiana who possesses a Masters of Law 32
- in Taxation or Tax Law, is board certified as a Tax Law Specialist in this state, is 33

- 1 licensed as a certified public accountant in this state, or who has served pursuant to
 2 Article V, Section 22 of the Louisiana Constitution as a judge of a district or
 3 appellate court."
- 4 AMENDMENT NO. 11
- 5 On page 19, between lines 18 and 19, insert the following:
- 6 "§1406. Expenditures

7 The board is authorized to make such expenditures (including expenditures for personal services and for law books, books of reference and periodicals), as may 8 9 be necessary to efficiently to execute the functions vested in the board. All 10 expenditures of the board shall be allowed and paid, out of any moneys appropriated for the purposes of the board. The board's self-generated revenue from local cases 11 12 filed with the board pursuant to the provisions of the Uniform Local Sales Tax Code shall be expended exclusively for the purposes of its Local Tax Division, and may 13 14 be retained by the board and carried forward for such purposes."