
HOUSE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 555 by Representative Fannin

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete "R.S. 47:301(4)(h), and to enact R.S. 47:301(4)(m)"
3 and insert "R.S. 47:302(U) and 305(E) and to enact R.S. 47:302(V)"

4 AMENDMENT NO. 2

5 On page 1, line 8, after "Section 1." delete the remainder of the line and insert the following:

6 "R.S. 47:302(U) and 305(E) are hereby amended and reenacted and R.S. 47:302(V)
7 is"

8 AMENDMENT NO. 3

9 On page 1, delete lines 10 through 19 in their entirety and on page 2, delete lines 1 through
10 12 in their entirety, and insert the following:

11 "§302. Imposition of tax

* * *

12
13
14 U. It is the duty of the secretary of the Department of Revenue to collect all
15 taxes imposed pursuant to this Chapter and Chapters 2-A and 2-B of this Subtitle
16 which may be due upon the sale by a remote ~~seller~~ dealer of tangible personal
17 property or services in Louisiana. The secretary is authorized and directed to employ
18 all means available to ensure the collection of the tax in an equitable, efficient, and
19 effective manner.

20 V. In addition to the definition of "dealer" as provided in R.S. 47:301(4), for
21 purposes of the consumer use tax, the term "dealer" includes every person who
22 manufactures or produces tangible personal property for sale at retail, for use, or
23 consumption, or distribution, or for storage to be used or consumed in a taxing
24 jurisdiction. "Dealer" is further defined to mean:

25 (1) Any person engaging in business in the taxing jurisdiction which shall
26 include:

27 (a) Any of the following methods of transacting business:

28 (i) Maintaining directly, indirectly, or through a subsidiary, an office,
29 distribution house, sales house, warehouse, or other place or location of business.

30 (ii) Having an agent, salesman, independent contractor, or solicitor operating
31 within the taxing jurisdiction under the authority of or through an agreement with the
32 person or its subsidiary irrespective of whether the place of business, agent,
33 salesman, or solicitor is located in the taxing jurisdiction permanently or temporarily
34 or whether the person or subsidiary is qualified to do business in the taxing
35 jurisdiction.

36 (iii) Making deliveries of tangible personal property into the taxing
37 jurisdiction other than by a common or contract carrier."

38 AMENDMENT NO. 4

39 On page 2, at the beginning of line 13, delete "(ii)" and insert "(b)"

1 AMENDMENT NO. 5

2 On page 2, line 17, after "website" delete the remainder of the line, delete lines 18 through
3 27 in their entirety, insert a comma ",," and insert the following:

4 "an in-person oral presentation, telemarketing, or otherwise to the seller. If the
5 cumulative gross receipts from sales of tangible personal property to customers in
6 this state who are referred to the person through such an agreement exceeds fifty
7 thousand dollars during the preceding twelve months, the presumption regarding the
8 status of that person as a dealer may be rebutted if the person can demonstrate, to the
9 satisfaction of the secretary, that he cannot reasonably be expected to have gross
10 receipts in excess of fifty thousand dollars for the succeeding twelve months."

11 AMENDMENT NO. 6

12 On page 2, at the beginning of line 28, delete "(m)(i)" and insert "(2)"

13 AMENDMENT NO. 7

14 On page 3, at the beginning of line 1, delete "(aa)" and insert "(a)"

15 AMENDMENT NO. 8

16 On page 3, at the beginning of line 5, delete "(bb)" and insert "(b)"

17 AMENDMENT NO. 9

18 On page 3, at the beginning of line 8, delete "(cc)" and insert "(c)"

19 AMENDMENT NO. 10

20 On page 3, delete lines 19 and 20 in their entirety and insert the following:

21 "(3) In addition to those persons established as dealers according to
22 Paragraph (2) of this Subsection, the provisions of this Subsection shall be presumed
23 by"

24 AMENDMENT NO. 11

25 On page 3, line 25, delete "(bb) For purposes of this Subparagraph" and insert "For purposes
26 of this Paragraph"

27 AMENDMENT NO. 12

28 On page 4, delete line 3 in its entirety, and insert the following:

29 "(4) A dealer, as defined in and for purposes of this Subsection, shall file"

30 AMENDMENT NO. 13

31 On page 4, at the beginning of line 7, delete "(iv) The provisions of this Subparagraph" and
32 insert "(5) The provisions of this Subsection"

33 AMENDMENT NO. 14

34 On page 4, between lines 12 and 13, insert the following:

