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**SENATE COMMITTEE AMENDMENTS**

2016 First Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 30 by Representative Leger

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1 AMENDMENT NO. 1

2 On page 1, line 2, after "47:302(V)" insert "and (W)"

3 AMENDMENT NO. 2

4 On page 1, line 5, after "dealers;" insert "to provide for refunds in certain circumstances;"

5 AMENDMENT NO. 3

6 On page 1, line 9, after "R.S. 47:302(V)" delete "is" and insert "and (W) are"

7 AMENDMENT NO. 4

8 On page 4, between lines 27 and 28 insert:

9 "W.(1) Nothing in this Subsection shall prohibit a taxpayer from electing to  
10 separately file with the applicable parish sales and use tax collector or central collection  
11 commission a use tax return and to remit the correct and full amount of use tax due pursuant  
12 to the provisions of all applicable local ordinances, hereinafter referred to as "paid local use  
13 tax return".

14 (2) If a dealer has withheld and remitted tax for a specific purchase pursuant to the  
15 provisions of this Subsection from a taxpayer who subsequently files a paid use local tax  
16 return, the taxpayer may file an annual use tax refund request with the secretary, hereinafter  
17 referred to as "refund request".

18 (3) A refund request shall be filed in a manner to be determined by the secretary,  
19 which may include electronic filing. The refund request may be made once per calendar  
20 year, and shall be accompanied by a copy of both of the following:

21 (a) All relevant paid local use tax returns.

22 (b) An affidavit affirming that the delivery and use of the taxable property will occur  
23 in a parish in which there is no use tax imposed by any local taxing authority, which affidavit  
24 has been filed with the local sales and use tax commission established under Paragraph  
25 (K)(6) of this Section.

26 (4) The secretary shall pay any refund due pursuant to this Subparagraph from  
27 current collections of any tax levied pursuant to Subsection K of this Section.

28 (5) The denial of any refund, or the failure to act within one year of the filing of the  
29 refund request, shall be appealable in the same manner as is provided for in R.S. 47:1625."