
SENATE FLOOR AMENDMENTS

2016 First Extraordinary Session

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 62 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 9, delete "and to repeal R.S. 47:305.60 and 305.69,"

AMENDMENT NO. 2On page 5, line 8, after ""cost price"" delete the remainder of the line, delete line 9 in its entirety, and on line 10, delete "a political subdivision"AMENDMENT NO. 3On page 5, lines 19 and 20 delete "~~and any political subdivision whose boundaries are coterminous with the state~~" and insert "and any political subdivision whose boundaries are coterminous with the state"AMENDMENT NO. 4

On page 11, line 2, following "the" and before "property" delete "said"

AMENDMENT NO. 5

On page 13, line 28, following ""lease or rental"" and before ", as herein" delete ", however"

AMENDMENT NO. 6On page 14, line 27, after "defined in" and before the comma "," delete "R.S. 32:1252(14)" and insert "R.S. 32:1252(35)"AMENDMENT NO. 7On page 14, line 28, after "defined in" and before the comma "," delete "R.S. 32:1252(11)" and insert "R.S. 32:1252(24)"AMENDMENT NO. 8On page 15, lines 14 and 15, delete "under R.S. 47:302, 321 and 331"AMENDMENT NO. 9On page 15, line 22, following "state" and before "the" delete "by"AMENDMENT NO. 10

On page 32, line 7, after "contrary," delete the remainder of the line and delete line 8 in its entirety and insert "for purposes of state and"

AMENDMENT NO. 11On page 38, line 18, following "United States" and before "for transportation" change "Post Office" to "Postal Service"AMENDMENT NO. 12On page 45, line 29, following "shall" and before "to" change "only apply" to "apply only"

1 AMENDMENT NO. 13

2 On page 60, lines 16 and 17, delete "as provided in Article VII, Section 2.2 of the
3 Constitution of Louisiana," and insert in lieu thereof the following:

4 "solely for purposes of the state sales and use taxes, shall be exempt from the state
5 sales and use tax imposed under R.S. 47:302, 321, and 331,"

6 AMENDMENT NO. 14

7 On page 60, line 22, after "cogeneration" insert "and"

8 AMENDMENT NO. 15

9 On page 61, lines 1 and 2, delete ", as provided in Article VII, Section 2.2 of the Constitution
10 of Louisiana," and insert in lieu thereof the following:

11 "solely for purposes of the state sales and use taxes, shall be exempt from the state sales and
12 use tax imposed under R.S. 47:302, 321, and 331,"

13 AMENDMENT NO. 16

14 On page 61, line 4, after "gas" insert "and" and on line 6, delete ", and those of any political
15 subdivision"

16 AMENDMENT NO. 17

17 On page 61, line 6, after "331" change the comma " ," to a period " ." and delete the remainder
18 of the line.

19 AMENDMENT NO. 18

20 On page 61, line 8, delete "and those of any political subdivision,"

21 AMENDMENT NO. 19

22 On page 65, lines 2 and 3, delete "taxing authorities the state under R.S. 47:302, 321 and 331
23 and any sales tax imposed by a political subdivision" and insert "taxing authorities"

24 AMENDMENT NO. 20

25 On page 65, lines 7 and 8, delete "taxing authorities the state under R.S. 47:302, 321, and
26 331 and any sales and use tax imposed by a political subdivision" and insert "taxing
27 authorities"

28 AMENDMENT NO. 21

29 On page 65, lines 17 and 18, delete "under R.S. 47:302, 321, and 331"

30 AMENDMENT NO. 22

31 On page 65, lines 24 and 25, delete "taxing authorities the state under R.S. 47:302, 321, and
32 331 and any sales and use tax imposed by a political subdivision" and insert "taxing
33 authorities"

34 AMENDMENT NO. 23

35 On page 67, line 18, following "shall" delete "only"

1 AMENDMENT NO. 24

2 On page 67, line 19, following "apply" and before "to" insert "only"

3 AMENDMENT NO. 25

4 On page 67, lines 24 and 25, delete "~~taxing authorities~~ the state under R.S. 47:302, 321, and
5 331 and any sales and use tax imposed by a political subdivision" and insert "taxing
6 authorities"

7 AMENDMENT NO. 26

8 On page 68, lines 27 and 28, delete "under R.S. 47:302, 321, and 331"

9 AMENDMENT NO. 27

10 On page 69, lines 17 and 18, delete "under R.S. 47:302, 321, and 331"

11 AMENDMENT NO. 28

12 On page 69, lines 27 and 28, delete "under R.S. 47:302, 321, and 331"

13 AMENDMENT NO. 29

14 On page 70, line 14, delete "47:301(3)(i)" and insert "47:301(3)(e)"

15 AMENDMENT NO. 30

16 On page 70, line 20, delete "~~or~~ under R.S. 47:302, 321, and 331 or by" and insert "or"

17 AMENDMENT NO. 31

18 On page 71, before line 16, insert the following:

19 "E.(1) The sales and use tax imposed by the state of Louisiana under R.S. 47:302,
20 321 and 331 or any of its local political subdivisions or statewide taxing authorities shall not
21 apply to rail rolling stock sold or leased in this state.

22 (2) The sales and use tax imposed by the state of Louisiana under R.S. 47:302, 321
23 and 331 or statewide taxing authorities shall not apply to parts or services used in the
24 fabrication, modification, or repair of rail rolling stock. A political subdivision may, by
25 ordinance, provide that sales and use tax imposed by the political subdivision shall not apply
26 to parts or service used in the fabrication, modification, or repair of rail rolling stock."

27 AMENDMENT NO. 32

28 On page 71, lines 23 and 24, delete "~~or~~ under R.S. 47:302, 321, and 331 or by" and insert "or"

29 AMENDMENT NO. 33

30 On page 75, line 21, following "refund to" change "said" to "the"

31 AMENDMENT NO. 34

32 On page 75, line 29, after "provisions" insert "of this Chapter and under the provisions of
33 Chapter 2-A and Chapter 2-B of the Subtitle II of the Louisiana Revised Statutes of 1950
34 excluding the sales tax levied pursuant to R.S. 47:321.1"

35 AMENDMENT NO. 35

36 On page 76, line 17, following "321" and before "A" insert "("

1 AMENDMENT NO. 36

2 On page 76, line 29, after "provisions of" delete the remainder of the line

3 AMENDMENT NO. 37

4 On page 78, line 14, after "(6)" delete the remainder of the line, delete line 15 in its entirety,
5 and insert the following:

6 "Gasoline and other motor fuels subject to the state excise tax on fuel."

7 AMENDMENT NO. 38

8 On page 78, line 21, delete "47:301(13)(a)" and insert "47:301(3)(a)"

9 AMENDMENT NO. 39

10 On page 78, line 27, delete "Purchases and leases of durable medical equipment" and insert
11 "Sale, lease or rental of tangible personal property paid by or"

12 AMENDMENT NO. 40

13 On page 79, line 14, delete "47:301(3)(i)" and insert "47:301(3)(e) and (13)(b)"

14 AMENDMENT NO. 41

15 On page 79, line 17, after "provided in" delete the remainder of the line and delete line 18
16 in its entirety and insert "R.S. 47:301(7)(e), (10)(p) and (18)(c)."

17 AMENDMENT NO. 42

18 On page 81, between lines 2 and 3, insert the following:

19 "(46) Vehicle rentals for re-rental to warranty customers as provided in R.S.
20 47:301(7)(h).

21 (47) Purchases, use, and lease of manufacturing machinery and equipment
22 as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

23 (48) Sales of materials for further processing as provided in R.S.
24 47:301(10)(c)(i)(aa)

25 (49) Purchases, use, and lease of manufacturing machinery and equipment
26 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a)

27 (50) Transactions in interstate commerce and tangible personal property
28 imported into this state, or produced or manufactured in this state, for export as
29 provided in R.S. 47:305(E)

30 (51) Any Advertising Service Rendered By an Advertising Business as
31 provided in R.S. 47:302(D)

32 (52) Factory built homes for the 54% of retail sales price of new factory built
33 home excluded from the definition of tangible personal property and each subsequent
34 resale of a factory built home as provided in R.S. 47:301(A)(16)(g)(iv)."

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