
HOUSE COMMITTEE AMENDMENTS

2016 First Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 104 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line, delete lines 3 through 11
3 in their entirety, and insert the following:

4 "R.S. 47:301(3), (4), (6), (7), (8), (10), (13), (14), (16), (18), and (28)(a), 302(A),
5 (B), and (C), and 305, to enact R.S. 47:305.72 and 315.6, and to repeal R.S. 4:168
6 and 227, R.S. 40:582.1 through 582.7, R.S. 47:301.1(D), 305.6, 305.7, 305.8, 305.11,
7 305.13, 305.16, 305.17, 305.18, 305.19, 305.20, 305.25, 305.26, 305.28, 305.33,
8 305.37, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.49, 305.50(E)(1),
9 305.51, 305.52, 305.53, 305.54, 305.57, 305.58, 305.59, 305.60, 305.61, 305.62,
10 305.63, 305.64, 305.65, 305.66, 305.67, 305.68, 305.69, 305.70, 305.71, 306(A)(2),
11 306.1, 306.2, 315.1, 315.2, 315.3, 315.5, and 6001, relative to state sales and use tax;
12 to provide for the"

13 AMENDMENT NO. 2

14 On page 1, delete lines 15 and 16 in their entirety, and insert the following:

15 "Section 1. R.S. 47:301(3), (4), (6), (7), (8), (10), (13), (14), (16), (18), and
16 (28)(a), 302(A), (B), and (C), and 305 and hereby amended and reenacted and R.S.
17 47:305.72 and 315.6 are hereby enacted to read as follows:"

18 AMENDMENT NO. 3

19 On page 2, line 4, after "cost," delete the remainder of the line, delete line 5 in its entirety,
20 and from the beginning of line 6, delete "installation,"

21 AMENDMENT NO. 4

22 On page 2, at the beginning of line 17, insert "(c) [RESERVED]"

23 AMENDMENT NO. 5

24 On page 2, at the beginning of line 20, insert "(d)(i)" and delete "(c)(i)"

25 AMENDMENT NO. 6

26 On page 4, delete lines 3 through 9 in their entirety and in lieu thereof insert the following:

27 "(f) The "cost price" of refinery gas shall be fifty-two cents per thousand
28 cubic feet multiplied by a fraction the numerator of which shall be the posted price
29 for a barrel of West Texas Intermediate Crude Oil on December first of the preceding
30 calendar year and the denominator of which shall be twenty-nine dollars, and
31 provided further that such cost price shall be the maximum value placed upon
32 refinery gas by the state and by any political subdivision under any authority or grant
33 of power to levy and collect use taxes."

34 AMENDMENT NO. 7

35 On page 4, at the beginning of line 10, insert "(g)[RESERVED]"

1 AMENDMENT NO. 8

2 On page 4, at the beginning of line 18, insert "(h)[RESERVED]"

3 AMENDMENT NO. 9

4 On page 5, line 7, after "reduced" and before "as follows:" insert the following:

5 "through March 30, 2016, after which time the provisions of this Item shall become
6 null void and of no effect,"

7 AMENDMENT NO. 10

8 On page 9, delete lines 4 through 8 in their entirety and insert in lieu thereof the following:
9 "(j)[RESERVED]"

10 AMENDMENT NO. 11

11 On page 9, at the beginning of line 9, insert "(k)[RESERVED]"

12 AMENDMENT NO. 12

13 On page 9, delete line 27 and insert in lieu thereof the following:

14 "(4) "Dealer" includes every person who manufactures or produces tangible
15 personal property for sale at retail, for use, or consumption, or distribution, or for
16 storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined
17 to mean:

18 * * *

19 (k) [RESERVED] ~~(The term "dealer" shall not include lessors of railroad~~
20 ~~rolling stock used either for freight or passenger purposes. However, the term~~
21 ~~"dealer" shall include lessees, other than a railway company or railroad corporation,~~
22 ~~of such property and such lessees shall be responsible for the collection and payment~~
23 ~~of all state and local sales and use taxes.~~

24 * * *

25 AMENDMENT NO. 13

26 On page 10, at the beginning of line 26, change "(7)(a)" to "(7)(a)"

27 AMENDMENT NO. 14

28 On page 11, delete lines 6 through 28 in their entirety and on page 12, delete lines 1 through
29 20 in their entirety and insert in lieu thereof the following:

30 "(b) The term "lease or rental", however, as herein defined, shall not mean
31 or include the lease or rental made for the purposes of re-lease or re-rental of casing
32 tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other
33 drilling or related equipment used in connection with the operating, drilling,
34 completion, or reworking of oil, gas, sulphur, or other mineral wells.

35 (c)[RESERVED] ~~The term "lease or rental", as herein defined shall not mean~~
36 ~~or include a lease or rental of property to be used in performance of a contract with~~
37 ~~the United States Department of the Navy for construction or overhaul of U.S. Naval~~
38 ~~vessels.~~

39 (d) The term "lease or rental", as herein defined, shall not mean the lease or
40 rental of airplanes or airplane equipment by a commuter airline domiciled in
41 Louisiana.

42 (e) For purposes of state and political subdivision sales and use tax, the term
43 "lease or rental", as herein defined, shall not mean the lease or rental of items,

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 including but not limited to supplies and equipment, which are reasonably necessary
 2 for the operation of free hospitals.

3 (f) For purposes of "lease or rental" shall not mean the lease or rental of
 4 educational materials or equipment used for classroom instruction by approved
 5 nonprofit parochial and private elementary and secondary schools which comply
 6 with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the
 7 Internal Revenue Code, limited to books, workbooks, computers, computer software,
 8 films, videos, and audio tapes.

9 ~~(g)[RESERVED] For purposes of state and political subdivision sales and use~~
 10 ~~tax, "lease or rental" shall not mean the lease or rental of tangible personal property~~
 11 ~~to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. which is used by~~
 12 ~~such organizations for their educational and public service programs for youth.~~

13 (h) For purposes of state and political subdivision sales and use tax, the term
 14 "lease or rental" shall not mean or include the lease or rental of motor vehicles by
 15 licensed motor vehicle dealers, as defined in R.S. 32:1252(14), or vehicle
 16 manufacturers, as defined in R.S. 32:1252(11), for their use in furnishing such leased
 17 or rented motor vehicles to their customers in performance of their obligations under
 18 warranty agreements associated with the purchase of a motor vehicle or when the
 19 applicable warranty has lapsed and the leased or rented motor vehicle is provided to
 20 the customer at no charge.

21 (i) For purposes of sales and use taxes levied and imposed by local
 22 governmental subdivisions, school boards, and other political subdivisions whose
 23 boundaries are not coterminous with those of the state, "lease or rental" by a person
 24 shall not mean or include the lease or rental of tangible personal property if such
 25 lease or rental is made under the provisions of Medicare.

26 (j) Solely for purposes of the sales and use tax levied by the state ~~or any~~
 27 ~~political subdivision whose boundaries are coterminous with those of the state,~~
 28 through March 30, 2016, the term "lease or rental" shall not include the lease or
 29 rental in this state of manufacturing machinery and equipment used or consumed in
 30 this state to manufacture, produce, or extract unblended biodiesel."

31 AMENDMENT NO. 15

32 On page 12, at the beginning of line 21, insert "(k)[RESERVED]"

33 AMENDMENT NO. 16

34 On page 12, at the beginning of line 27, insert "(j)[RESERVED]"

35 AMENDMENT NO. 17

36 On page 13, at the beginning of line 11, insert "(b)[RESERVED]"

37 AMENDMENT NO. 18

38 On page 15, at the beginning of line 3, insert "(f)[RESERVED]"

39 AMENDMENT NO. 19

40 On page 18, at the beginning of line 13, insert "(b)[RESERVED]"

41 AMENDMENT NO. 20

42 On page 19, delete lines 17 through 27 in their entirety and insert in lieu thereof the
 43 following:

44 (f) Notwithstanding any other law to the contrary, for purposes of the
 45 imposition of the sales and use tax of any political subdivision, the sale of a vehicle

1 subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be
2 deemed to be a "retail sale" or a "sale at retail":

3 (i) In the political subdivision of the principal residence of the purchaser if
4 the vehicle is purchased for private use, or

5 (ii) In the political subdivision of the principal location of the business if the
6 vehicle is purchased for commercial use, unless the vehicle purchased for
7 commercial use is assigned, garaged, and used outside of such political subdivision,
8 in which case the sale shall be deemed a "retail sale" or a "sale at retail" in the
9 political subdivision where the vehicle is assigned, garaged, and used."

10 AMENDMENT NO. 21

11 On page 20, at the beginning of line 5, insert "(i)[RESERVED]"

12 AMENDMENT NO. 22

13 On page 20, at the beginning of line 9, insert "(j)[RESERVED]"

14 AMENDMENT NO. 23

15 On page 20, delete lines 11 and 12 in their entirety and insert in lieu thereof the following:

16 "(k) The term "sale at retail" shall not include the sale of airplanes or
17 airplane equipment or parts to a commuter airline domiciled in Louisiana."

18 AMENDMENT NO. 24

19 On page 20, at the beginning of line 13, insert "(l)[RESERVED]"

20 AMENDMENT NO. 25

21 On page 20, delete lines 26 through 29 in their entirety and delete page 21 in its entirety and
22 on page 22, delete lines 1 through 10 in their entirety and insert in lieu thereof the following:

23 "(m) For purposes of sales and use taxes imposed or levied by the state or
24 any political subdivision, the term "sale at retail" shall not include the sales of
25 Louisiana-manufactured or Louisiana-assembled passenger aircraft with a maximum
26 capacity of eight persons, if, after all transportation, including transportation by the
27 purchaser, has been completed, the aircraft is ultimately received by the purchaser
28 outside of Louisiana. The place at which the aircraft is ultimately received shall be
29 considered as the place at which the aircraft is stored after all transportation has been
30 completed.

31 (n) For purposes of sales and use taxes imposed or levied by ~~the state or any~~
32 political subdivision thereof, the term "sale at retail" shall not include the sales of
33 pelletized paper waste when purchased for use as combustible fuel by an electric
34 utility or in an industrial manufacturing, processing, compounding, reuse, or
35 production process, including the generation of electricity or process steam, at a
36 fixed location in this state. However, such sale shall not be excluded unless the
37 purchaser has signed a certificate stating that the fuel purchased is for the exclusive
38 use designated herein. For purposes of this Subparagraph, "pelletized paper waste"
39 means pellets produced from discarded waste paper that has been diverted or
40 removed from solid waste which is not marketable for recycling and which is wetted,
41 extruded, shredded, or formulated into compact pellets of various sizes for use as a
42 supplemental fuel in a permitted boiler.

43 (o) For the purposes of sales and use taxes imposed or levied by the state or
44 any local governmental subdivision or school board, the term "sale at retail" shall not
45 include the sale or purchase of equipment used in fire fighting by bona fide volunteer
46 and public fire departments.

1 (p) For purposes of state and political subdivision sales and use tax, the term
 2 "sale at retail" shall not include the sale of items, including but not limited to
 3 supplies and equipment, or the sale of services as provided in this Section, which are
 4 reasonably necessary for the operation of free hospitals.

5 (q) For purposes of state and political subdivision sales and use tax, the term
 6 "sale at retail" shall not include:

7 (i) The sale of tangible personal property by approved nonprofit parochial
 8 and private elementary and secondary schools which comply with the court order
 9 from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue
 10 Code, or students, administrators, or teachers, or other employees of the school, if
 11 the money from such sales, less reasonable and necessary expenses associated with
 12 the sale, is used solely and exclusively to support the school or its program or
 13 curricula. This exclusion shall not be construed to allow tax-free sales to students
 14 or their families by promoters or regular commercial dealers through the use of
 15 schools, school faculty, or school facilities.

16 (ii) The sale to approved parochial and private elementary and secondary
 17 schools which comply with the court order from the Dodd Brumfield decision and
 18 Section 501(c)(3) of the Internal Revenue Code of educational materials or
 19 equipment used for classroom instruction limited to books, workbooks, computers,
 20 computer software, films, videos, and audio tapes."

21 AMENDMENT NO. 26

22 On page 22, at the beginning of line 11, insert "(r)[RESERVED]"

23 AMENDMENT NO. 27

24 On page 22, at the beginning of line 15, insert "(s)[RESERVED]"

25 AMENDMENT NO. 28

26 On page 22, at the beginning of line 28, insert "(t)[RESERVED]"

27 AMENDMENT NO. 29

28 On page 23, at the beginning of line 4, insert "(u)[RESERVED]"

29 AMENDMENT NO. 30

30 On page 23, delete lines 9 through 28 and delete page 24 in its entirety and on page 25,
 31 delete line 1 through 3 and insert in lieu thereof the following:

32 "(v) For purposes of the imposition of sales and use taxes imposed or levied
 33 by all taxing authorities in the state, in the case of the sale or other disposition by a
 34 dealer of any cellular, PCS, or wireless telephone, or any electronic accessories that
 35 are physically connected with such telephones and personal communication devices
 36 used in connection with the sale or use of mobile telecommunications services, the
 37 term "retail sale" or "sale at retail" shall mean and include the sale or any other
 38 disposition of such cellular, PCS, or wireless telephone, any electronic accessories
 39 that are physically connected with such telephones and personal communication
 40 devices by the dealer to the purchaser, but shall not mean or include the withdrawal,
 41 use, distribution, consumption, storage, donation, or any other disposition of any
 42 such cellular, PCS, or wireless telephone, any electronic accessories that are
 43 physically connected with such telephones, and personal communication devices by
 44 the dealer.

45 (w) For purposes of the imposition of sales and use taxes imposed or levied
 46 by any political subdivision of the state, in the case of the sale or other disposition
 47 by a dealer of any cellular telephone, PCS telephone, wireless telephone, or other
 48 wireless personal communication device that is used in connection with the sale or

1 use of mobile telecommunications services, or any electronic accessory that is
 2 physically connected with any such telephone or personal communication device, the
 3 term "retail sale" or "sale at retail" shall mean and include the sale or any other
 4 disposition of any such telephone, other personal communication device, or
 5 electronic accessory.

6 (x) For purposes of the sales and use tax imposed by the state or any political
 7 subdivision whose boundaries are coterminous with those of the state, the terms
 8 "retail sale" or "sale at retail" shall not include the following:

9 ~~(i) The sale or purchase by a person consumer of any fuel or gas, including~~
 10 ~~but not limited to butane and propane for residential use by that consumer.~~

11 ~~(ii) Beginning July 1, 2008, the sale or purchase by any person of butane and~~
 12 ~~propane.~~

13 (y)(i) Solely for the purposes of sales and use taxes levied by the state ~~or any~~
 14 ~~political subdivision whose boundaries are coterminous with those of the state,~~ the
 15 term "sale at retail" shall not include the sale of manufacturing machinery and
 16 equipment used or consumed in this state to manufacture, produce, or extract
 17 unblended biodiesel through March 30, 2016.

18 (ii) As used in this Subparagraph, the following words and phrases have the
 19 meaning ascribed to them:

20 (aa) "Manufacturing machinery and equipment" means tangible property
 21 used or consumed, or held for use or consumption, as an integral part of a biodiesel
 22 manufacturing, production, or extraction facility, process, or item of equipment.
 23 Property shall be considered to be an integral part of such biodiesel manufacturing,
 24 production, or extraction facility, process, or item of equipment only if such property
 25 is used or consumed directly in the manufacturing, production, or extraction process
 26 or is part of, physically attached to, or otherwise directly associated with such
 27 property. Property, the installation of which is reasonably necessary for the proper
 28 installation, operation, maintenance of property which directly results in such
 29 manufacturing, production, or extraction shall be considered as directly associated
 30 with such property.

31 (bb) "Unblended biodiesel" means a fuel comprised of mono-alkyl esters of
 32 long chain fatty acids derived from vegetable oils or animal fats, designated B100,
 33 and meeting the requirements of the definition provided for in D 6751 of the
 34 American Society of Testing and Materials (ATDM D 6751), before such fuel is
 35 blended with a petroleum-based diesel fuel."

36 AMENDMENT NO. 31

37 On page 25, at the beginning of line 4, insert "(z)[RESERVED]"

38 AMENDMENT NO. 32

39 On page 25, at the beginning of line 16, insert "(aa)[RESERVED]"

40 AMENDMENT NO. 33

41 On page 26, at the beginning of line 1, insert "(bb)[RESERVED]"

42 AMENDMENT NO. 34

43 On page 26, delete lines 5 through 19 in their entirety and insert in lieu thereof the following:

44 "(cc) For purposes of the sales and use tax imposed by the or any political
 45 subdivision of the state, the terms "retail sale" or "sale at retail" shall not mean or
 46 include the purchase of textbooks and course-related software by a nonprofit private
 47 postsecondary academic degree-granting institution, accredited by a national or
 48 regional commission that is recognized by the United States Department of
 49 Education and is licensed by the Board of Regents, which institution has its main

1 location within this state and offers only online instruction, when all of the following
2 apply:

3 (i) The textbooks and course-related software are physically outside of this
4 state when purchased from a vendor outside of this state and then imported into this
5 state.

6 (ii) The first student use of the textbooks and course-related software occurs
7 outside of this state.

8 (iii) The textbooks and course-related software are provided to the student
9 free of charge."

10 AMENDMENT NO. 35

11 On page 25, at the beginning of line 20, insert "(dd)[RESERVED]"

12 AMENDMENT NO. 36

13 On page 25, at the beginning of line 27, insert "(ee)[RESERVED]"

14 AMENDMENT NO. 37

15 On page 27, delete lines 8 through 12 in their entirety and insert in lieu thereof the following:

16 "(ff) For purposes of sales taxes imposed by the state or any political
17 subdivision of the state, the term "retail sale" or "sale at retail" shall not include sales
18 of tangible personal property by the Military Department, state of Louisiana, which
19 occur on an installation or other property owned or operated by the Military
20 Department."

21 AMENDMENT NO. 38

22 On page 27, at the beginning of line 13, insert "(gg)[RESERVED]"

23 AMENDMENT NO. 39

24 On page 27, at the beginning of line 18, insert "(hh)[RESERVED]"

25 AMENDMENT NO. 40

26 On page 28, delete lines 16 through 29 in their entirety and insert in lieu thereof the
27 following:

28 "(c) "Sales price" shall not include the first fifty thousand dollars of the sale
29 price of new farm equipment used in poultry production through March 30, 2016.

30 (d) Notwithstanding any other provision of law to the contrary, for purposes
31 of state and political subdivision sales and use tax, the "sales price" of refinery gas,
32 except for feedstock, not ultimately consumed as an energy source by the person who
33 owns the facility in which the refinery gas is created as provided for in Subparagraph
34 (18)(d) of this Section, but sold to another person, whether at retail or wholesale,
35 shall be fifty-two cents per thousand cubic feet multiplied by a fraction the
36 numerator of which shall be the posted price for a barrel of West Texas Intermediate
37 Crude Oil on December first of the preceding calendar year and the denominator of
38 which shall be twenty-nine dollars, and provided further that such sales price shall
39 be the maximum value placed upon refinery gas by the state and by any political
40 subdivision under any authority or grant of power to levy and collect sales or use
41 taxes, and such sale shall be taxable."

42 AMENDMENT NO. 41

43 On page 29, at the beginning of line 1, insert "(e)[RESERVED]"

1 AMENDMENT NO. 42

2 On page 29, at the beginning of line 10, insert "(f)[RESERVED]"

3 AMENDMENT NO. 434 On page 29, delete lines 13 through 29 in their entirety and on page 30, delete lines 1
5 through 8 in their entirety and insert in lieu thereof the following:6 "(g) For purposes of the imposition of sales and use taxes imposed or levied
7 by all taxing authorities in the state, in the case of the retail sale by a dealer of any
8 cellular, PCS, or wireless telephone, any electronic accessories that are physically
9 connected with such telephones and personal communications devices used in
10 connection with the sale or use of mobile telecommunications services, as defined
11 in R.S. 47:301(10)(v), the term "sales price" shall mean and include only the amount
12 of money, if any, actually received by the dealer from the purchaser for each such
13 cellular, PCS, or wireless telephone and any electronic accessories that are physically
14 connected with such telephones and personal communication devices, but shall not
15 include (i) any amount received by the dealer from the purchaser for providing
16 mobile telecommunications services, or (ii) any commissions, fees, rebates, or other
17 amounts received by the dealer from any source other than the purchaser as a result
18 of or in connection with the sale of the cellular, PCS, or wireless telephone, any
19 electronic accessories that are physically connected with such telephones and
20 personal communication devices.21 (h) For the purpose of the imposition of sales and use tax imposed or levied
22 by all taxing authorities in the state of any cellular, PCS, or wireless telephone used
23 in connection with the sale or use of mobile telecommunications services, as defined
24 in R.S. 47:301(10)(v), after January 1, 2002, the term "sales price" shall mean and
25 include the greater of (i) the amount of money actually received by the dealer from
26 the purchaser for each such telephone, or (ii) twenty-five percent of the cost of such
27 telephone to the dealer, but shall not include any amount received by the dealer from
28 the purchaser for providing mobile telecommunications services or any
29 commissions, fees, rebates, or other amounts received by the dealer from any source
30 other than the purchaser as a result of or in connection with the sale of the
31 telephone."32 AMENDMENT NO. 44

33 On page 30, at the beginning of line 9, insert "(i)[RESERVED]"

34 AMENDMENT NO. 45

35 On page 30, at the beginning of line 20, insert "(j)[RESERVED]"

36 AMENDMENT NO. 46

37 On page 31, at the beginning of line 5, insert "(k)[RESERVED]"

38 AMENDMENT NO. 47

39 On page 33, delete lines 2 through 5 in their entirety and insert in lieu thereof the following:

40 "entertainment, athletic, or recreational facilities; but the term "sales of
41 services" shall not include membership fees or dues of nonprofit, civic organizations,
42 including by way of illustration and not of limitation the Young Men's Christian
43 Association, the Catholic Youth Organization, and the Young Women's Christian
44 Association. Further, "sales of services" shall not include the sale of admissions to

1 entertainment events furnished by recognized domestic nonprofit charitable,
 2 educational and religious organizations when the entire proceeds from such sales,
 3 except for necessary expenses connected with the entertainment events, are used for
 4 the purposes for which the organizations furnishing the events were organized."

5 AMENDMENT NO. 48

6 On page 34, line 13, change "(g)(i)(aa)" to "(g)(i)(aa)"

7 AMENDMENT NO. 49

8 On page 34, after line 16, insert the following:

9 "(bb)(I) For purposes of the sales and use tax levied by the state and by tax
 10 authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible
 11 personal property shall be excluded from sales of services, as defined in this
 12 Subparagraph, when the repaired property is (1) delivered to a common carrier or to
 13 the United States Post Office for transportation outside the state, or (2) delivered
 14 outside the state by use of the repair dealer's own vehicle or by use of an independent
 15 trucker. However, as to aircraft, delivery may be by the best available means. This
 16 exclusion shall not apply to sales and use taxes levied by any other parish,
 17 municipality or school board. However, any other parish, municipality or school
 18 board may apply the exclusion as defined in this Subparagraph to sales or use taxes
 19 levied by any such parish, municipality, or school board. Offshore areas shall not
 20 be considered another state for the purpose of this Subparagraph.

21 (II) For purposes of the sales and use tax levied by the tax authorities in
 22 Calcasieu Parish, charges for the furnishing of repairs to aircraft shall be excluded
 23 from sales of services, as defined in this Subparagraph, provided that the repairs are
 24 performed at an airport with a runway that is at least ten thousand feet long, one
 25 hundred sixty feet wide, and fourteen inches thick."

26 AMENDMENT NO. 50

27 On page 35, at the beginning of line 24, insert "(h)[RESERVED]"

28
 29 AMENDMENT NO. 51

30 On page 35, between lines 26 and 27, insert the following:

31 "(i) Solely for purposes of the sales and use tax levied by the state, the
 32 furnishing of telecommunications services for compensation, in accordance with the
 33 provisions of R.S. 47:301.1. Local political subdivisions are prohibited from levying
 34 a sales and use tax on telecommunications services not in effect on July 1, 1990,
 35 provided, however, that the provisions of this Subparagraph shall not be construed
 36 to prohibit the levy or collection of any franchise, excise, gross receipts, or similar
 37 tax or assessment by any political subdivision of the state as defined in Article VI,
 38 Section 44(2) of the Constitution of Louisiana."

39 AMENDMENT NO. 52

40 On page 36, at the beginning of line 6, insert "(j)[RESERVED]"

41 AMENDMENT NO. 53

42 On page 36, at the beginning of line 12, insert "(k)[RESERVED]"

43 AMENDMENT NO. 54

1 On page 37, delete lines 12 through 29 and on page 38, delete lines 1 through 5 and insert
2 in lieu thereof the following:

3 (c) The term "tangible personal property" shall not include the repair of a
4 vehicle by a licensed motor vehicle dealer which is performed subsequent to the
5 lapse of the applicable warranty on that vehicle and at no charge to the owner of the
6 vehicle. For the purpose of assessing a sales and use tax on this transaction, no
7 valuation shall be assigned to the services performed or the parts used in the repair.

8 (d)(i) Notwithstanding any provision of law to the contrary and solely for
9 purposes of state sales and use tax, any sale of a prepaid calling service or prepaid
10 wireless calling service, or both, shall be deemed to be the sale of tangible personal
11 property.

12 (ii) Prepaid calling services and prepaid wireless calling services shall be
13 subject to the tax imposed by this Chapter if the sale takes place in this state. If the
14 customer physically purchases a prepaid calling service or prepaid wireless calling
15 service at the vendor's place of business, the sale is deemed to take place at the
16 vendor's place of business. If the customer does not physically purchase the service
17 at the vendor's place of business, the sale of a prepaid calling service or prepaid
18 wireless calling service is deemed to take place at the first of the following locations
19 that applies to the sale:

20 (aa) The customer's shipping address, if the sale involves a shipment.

21 (bb) The customer's billing address.

22 (cc) Any other address of the customer that is known by the vendor.

23 (dd) The address of the vendor or, alternatively in the case of a prepaid
24 wireless calling service, the location associated with the mobile telephone number."

25 AMENDMENT NO. 55

26 On page 38, at the beginning of line 13, insert "(f)[RESERVED]"

27 AMENDMENT NO. 56

28 On page 39, at the beginning of line 17, insert "(h)[RESERVED]"

29 AMENDMENT NO. 57

30 On page 40, at the beginning of line 7, insert "(i)[RESERVED]"

31 AMENDMENT NO. 58

32 On page 42, delete lines 25 through 28 and delete pages 43 and 44 in their entirety and insert
33 in lieu thereof the following:

34 (j) The term "tangible personal property", for purposes of the payment of
35 sales and use taxes levied by all tax authorities in the state, shall not include
36 materials used directly in the collection, separation, treatment, testing, and storage
37 of blood by nonprofit blood banks and nonprofit blood collection centers.

38 (k) The term "tangible personal property" for purposes of the sales and use
39 taxes imposed by all tax authorities in this state shall not include apheresis kits and
40 leuko reduction filters used by nonprofit blood banks and nonprofit blood collection
41 centers.

42 (l) For purposes of the sales and use tax imposed by the state of Louisiana,
43 by a political subdivision whose boundaries are coterminous with those of the state,
44 or by all political subdivisions of the state and without regard to the nature of the
45 ownership of the ground, tangible personal property shall not include other
46 constructions permanently attached to the ground which shall be treated as
47 immovable property.

48 (m)(i) Notwithstanding any other provision of law to the contrary, for
49 purposes of the sales and use tax levied by the state or any political subdivision

1 whose boundaries are coterminous with those of the state, the term "tangible personal
 2 property" shall not include machinery and equipment used by a motor vehicle
 3 manufacturer with a North American Industry Classification System (NAICS) Code
 4 beginning with 3361, or by a glass container manufacturer with a NAICS Code of
 5 327213, through March 30, 2016. This exclusion shall be subject to the definitions
 6 and requirements of Item (3)(i)(ii) of this Section.

7 (ii) A political subdivision may provide for a sales and use tax exemption for
 8 the sales, cost, or lease or rental price of manufacturing machinery and equipment
 9 as provided for in this Section, either effective upon adoption or enactment or phased
 10 in over a period of time, or effective for a certain period of time or duration, all as
 11 set forth in the instrument, resolution, vote, or other affirmative action providing the
 12 exemption.

13 (iii) Notwithstanding any other provision of this Section, tooling in a
 14 compression mold process shall be considered manufacturing machinery and
 15 equipment for purposes of this Section.

16 (n)(i) For purposes of the imposition of the sales and use tax levied by the
 17 state, the term "tangible personal property" shall not include machinery and
 18 equipment purchased by the owner of a radio station located within the state that is
 19 licensed by the Federal Communications Commission for radio broadcasting,
 20 through March 30, 2016, if the owner is either of the following:

21 (aa) An individual domiciled in the state who owns a business with
 22 substantially all of its assets located in the state and substantially all of its payroll
 23 paid in the state.

24 (bb) A business entity with substantially all of its assets located in the state
 25 and substantially all of its payroll paid in the state; provided that the business entity
 26 is not owned or controlled or is otherwise an affiliate of a multi-state business entity
 27 and is not owned or controlled by an individual who is not domiciled in the state.

28 (ii) "Radio broadcasting" means the sound transmission made via
 29 electromagnetic waves for direct sound reception by the general public.

30 (o)(i) For purposes of the imposition of the sales and use tax levied by the
 31 state and any political subdivision whose boundaries are coterminous with those of
 32 the state, through March 30, 2016, the term "tangible personal property" shall not
 33 include machinery and equipment as defined in and subject to the requirements of
 34 R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the Public Service
 35 Commission or the council of the City of New Orleans. For the purposes of this
 36 Paragraph, the term "utility" shall mean a person regulated by the Public Service
 37 Commission or the council of the City of New Orleans who is assigned a North
 38 American Industrial Classification System Code 22111, Electric Power Generation,
 39 as it existed in 2002. Such utility shall also be considered a "manufacturer" for
 40 purposes of R.S. 47:301(3)(i)(ii).

41 (ii) For purposes of this Subparagraph, a political subdivision whose
 42 boundaries are not coterminous with those of the state may provide for a sales and
 43 use tax exclusion for machinery and equipment as defined in and subject to the
 44 requirements of R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the
 45 Public Service Commission or the council of the city of New Orleans."

46 AMENDMENT NO. 59

47 On page 45, at the beginning of line 1, insert "(p)[RESERVED]"

48 AMENDMENT NO. 60

49 On page 45, at the beginning of line 4, insert "(q)[RESERVED]"

50 AMENDMENT NO. 61

51 On page 45, delete lines 10 through 29 and insert in lieu thereof the following:

1 "(18)(a)(i) Solely for purposes of the imposition of the state sales and use
2 tax, "use" means and includes the exercise of any right or power over tangible
3 personal property incident to the ownership thereof, except that it shall not include
4 the sale at retail of that property in the regular course of business or the donation to
5 a school in the state which meets the definition provided in R.S. 17:236 or to a public
6 or recognized independent institution of higher education in the state of property
7 previously purchased for resale in the regular course of a business. The term "use"
8 shall not include the purchase, the importation, the consumption, the distribution, or
9 the storage of automobiles to be leased in an arm's length transaction, nor shall the
10 term "use" include the donation of food items to a food bank as defined in R.S.
11 9:2799(B).

12 (ii) For purposes of the imposition of the sales and use tax levied by a
13 political subdivision or school board, "use" shall mean and include the exercise of
14 any right or power over tangible personal property incident to the ownership thereof,
15 except that it shall not include the sale at retail of that property in the regular course
16 of business or the donation to a school in the state which meets the definition
17 provided in R.S. 17:236 or to a public or recognized independent institution of higher
18 education in the state of property previously purchased for resale in the regular
19 course of a business. The term "use" shall not include the donation of food items to
20 a food bank as defined in R.S. 9:2799(B)."

21 AMENDMENT NO. 62

22 On page 46, at the beginning of line 1, change "~~(iii)~~(i)" to "(iii)"

23 AMENDMENT NO. 63

24 On page 46, at the beginning of line 28, change "~~(iv)~~(ii)" to "(iv)"

25 AMENDMENT NO. 64

26 On page 47, delete lines 19 through 22 and insert in lieu thereof the following:

27 "(c) For purposes of state and political subdivision sales and use tax, "use"
28 shall not include the exercise of any right or power by a free hospital over items,
29 including but not limited to supplies and equipment, which are reasonably necessary
30 for the operation of the free hospital."

31 AMENDMENT NO. 65

32 On page 48, delete lines 1 through 19 and insert in lieu thereof the following:

33 "(ii) Except as provided in Item (iii) of this Subparagraph for refinery gas,
34 for purposes of state and political subdivision use tax, "use" shall not include the
35 storage, consumption, or the exercise of any other right of ownership over tangible
36 personal property which is created or derived as a residue or byproduct of such
37 processing. Such residue or byproduct shall include but shall not be limited to
38 catalyst cracker coke derived from crude oil, wood chips, bark, and liquor derived
39 from the processing of sawlogs or pulpwood timber, or bagasse derived from
40 sugarcane.

41 (iii) Notwithstanding any other provision of law to the contrary, and
42 notwithstanding the provisions of this Subparagraph, "use" shall include the exercise
43 of any right of ownership over the consumption, the distribution, and the storage for
44 use or consumption in this state of refinery gas, except the sale to another person,
45 whether at retail or wholesale, only if the refinery gas is ultimately consumed as an
46 energy source by the person who owns the facility in which it is created and is not
47 sold. Notwithstanding any other law to the contrary, the use of refinery gas shall be
48 taxed at the cost price value provided in Subparagraph (3)(f) of this Section. If
49 refinery gas, except for feedstock, is sold to another person, whether at retail, or

1 wholesale, such sale shall be taxable and the sales price value shall be as provided
 2 for in Subparagraph (13)(d) of this Section. The provisions of this Item shall not
 3 apply to feedstocks."

4 AMENDMENT NO. 66

5 On page 48, at the beginning of line 20, insert "(e)[RESERVED]"

6 AMENDMENT NO. 67

7 On page 49, delete lines 4 through 7 in their entirety and insert in lieu thereof
 8 "(f)[RESERVED]"

9 AMENDMENT NO. 68

10 On page 49, at the beginning of line 8, insert "(g)[RESERVED]"

11 AMENDMENT NO. 69

12 On page 49, at the beginning of line 12, insert "(h)[RESERVED]"

13 AMENDMENT NO. 70

14 On page 49, delete lines 18 through 29 and on page 50, delete lines 1 through 12 and insert
 15 in lieu thereof the following:

16 " (i) For purposes of the imposition of sales and use taxes imposed or levied
 17 by all taxing authorities in the state, in the case of the sale or any other disposition
 18 by a dealer of any cellular, PCS, or wireless telephone, any electronic accessories
 19 that are physically connected with such telephones and personal communications
 20 devices used in connection with the sale or use of mobile telecommunications
 21 services, as defined in R.S. 47:301(10)(v), the term "use" shall not include the
 22 withdrawal, use, distribution, consumption, storage, donation, or any other
 23 disposition of any such cellular, PCS, or wireless telephone, any electronic
 24 accessories that are physically connected with such telephones and personal
 25 communications devices by the dealer.

26 " (j) For purposes of the imposition of sales and use taxes imposed or levied
 27 by any political subdivision of the state, in the case of the sale or any other
 28 disposition by a dealer of any cellular telephone, PCS telephone, wireless telephone,
 29 or other wireless personal communication device that is used in connection with the
 30 sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(w),
 31 or any electronic accessory that is physically connected with any such telephone or
 32 personal communications device, the term "use" shall not include the withdrawal,
 33 use, distribution, consumption, storage, donation, or any other disposition of any
 34 such telephone or electronic accessory by the dealer.

35 " (k) Solely for purposes of the sales and use tax levied by the state ~~or any~~
 36 ~~political subdivision whose boundaries are coterminous with those of the state~~, the
 37 term "use" shall not include the purchase, the use, the consumption, the distribution,
 38 the storage for use or consumption, or the exercise of any right or power over
 39 manufacturing machinery and equipment used or consumed in this state to
 40 manufacture, produce or extract unblended biodiesel."

41 AMENDMENT NO. 71

42 On page 50, at the beginning of line 13, insert "(l)[RESERVED]"

43 AMENDMENT NO. 72

44 On page 50, at the beginning of line 23, insert "(m)[RESERVED]"

1 "A.(1) The gross proceeds derived from the sale in this state of livestock,
 2 poultry, and other farm products direct from the farm are exempted from the tax
 3 levied by taxing authorities, provided that such sales are made directly by the
 4 producers. When sales of livestock, poultry, and other farm products are made to
 5 consumers by any person other than the producer, they are not exempted from the
 6 tax imposed by taxing authorities."

7 AMENDMENT NO. 78

8 On page 26, at the beginning of line 26, insert "(2)"

9 AMENDMENT NO. 79

10 On page 55, delete lines 26 through 29 and insert in lieu thereof the following:

11 "B. For purposes of the sales and use tax of all taxing authorities, the "use
 12 tax," as defined herein, shall not apply to livestock and livestock products, to poultry
 13 and poultry products, to farm, range and agricultural products when produced by the
 14 farmer and used by him and members of his family."

15 AMENDMENT NO. 80

16 On page 56, delete lines 1 through 4 and insert in lieu thereof the following:

17 "C. For purposes of the sales and use tax of all taxing authorities, where a
 18 part of the cost price of a motor vehicle is represented by a motor vehicle returned
 19 to the dealer's inventory, the use tax is payable on the total cost price less the
 20 wholesale value of the article returned."

21 AMENDMENT NO. 81

22 On page 56, delete line 10 and insert in lieu thereof the following:

23 "(b) steam, for purposes of the state sales and use tax, shall be exempt as provided
 24 in R.S. 47:305.72."

25 AMENDMENT NO. 82

26 On page 56, line 11, after "Water" delete "(not including" and insert "(excluding"

27 AMENDMENT NO. 83

28 On page 56, line 12, after "containers," delete the remainder of the line and insert the
 29 following:

30 "for purposes of the state sales and use tax, shall be exempt as provided in R.S.
 31 47:305.72).

32 AMENDMENT NO. 84

33 On page 56, delete lines 13 through 15 and insert in lieu thereof the following:

34 "(d) Electric power or energy and any materials or energy sources used to
 35 fuel the generation of electric power for resale or used by an industrial
 36 manufacturing plant for self-consumption or cogeneration, for purposes of the state
 37 sales and use tax, shall be exempt as provided in R.S. 47:305.72."

1 AMENDMENT NO. 85

2 On page 56, at the beginning of line 17, insert "(f)[RESERVED]"

3 AMENDMENT NO. 86

4 On page 56, delete lines 19 and 20 and insert in lieu thereof the following:

5 "(g) Natural gas, for purposes of the state sales and use tax, shall be exempt
6 as provided in R.S. 47:305.72.

7 (h) All energy sources when used for boiler fuel except refinery gas, for
8 purposes of the state sales and use tax, shall be exempt as provided in R.S.
9 47:305.72."

10 AMENDMENT NO. 87

11 On page 58, delete lines 9 through 12 and insert in lieu thereof the following:

12 "(u) Solely for purposes of the state sales and use tax, adaptive driving
13 equipment and motor vehicle modifications prescribed for personal use by a
14 physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the
15 state."

16 AMENDMENT NO. 88

17 On page 58, at the beginning of line 13, insert "(2)[RESERVED]"

18 AMENDMENT NO. 89

19 On page 61, delete lines 23 through 27 and insert in lieu thereof the following:

20 "F. The sales, use and lease taxes imposed by taxing authorities shall not
21 apply to the amounts paid by radio and television broadcasters for the right to exhibit
22 or broadcast copyrighted material and the use of film, video or audio tapes, records
23 or any other means supplied by licensors thereof in connection with such exhibition
24 or broadcast and the sales and use tax shall not apply to licensors or distributors
25 thereof."

26 AMENDMENT NO. 90

27 On page 63, delete lines 7 and 8 in their entirety, and insert the following:

28 ** * *

29 §305.72. Exclusions and Exemptions; manufacturer's utilities

30 Manufacturer's utilities include the following energy sources when purchased
31 by a manufacturer with a designation from the Louisiana Workforce Commission as
32 North American Industrial Classification Code 31 through 33:

33 (1) Electric power or energy, any materials or energy sources used to either
34 fuel the generation of electric power for resale or used by an industrial
35 manufacturing plant for self-consumption or cogeneration.

36 (2) Steam.

37 (3) Water, excluding mineral and carbonated water, and any other water
38 contained in a bottle or other receptacle.

39 (4) Natural gas.

40 (5) All energy sources, including pelletized paper waste, which energy
41 source is for boiler fuel, by paper or wood products manufacturing facilities, for

1 steelworks, or for a blast furnace. For purposes of this Paragraph "energy sources"
 2 does not include refinery gas.

3 (7) Purchases of butane and propane for nonresidential purposes

4 (8) Utilities used by steelworks and blast furnaces.

5 * * *

6 §315.6. Sales and use tax rebate; machinery and equipment

7 A. There is hereby established a program for the rebate of state sales and use
 8 taxes paid on the purchase of machinery and equipment by eligible businesses, to be
 9 administered by the secretary of the Department of Revenue. The program is
 10 established as a successor policy to various Louisiana state sales and use tax
 11 exemptions and exclusions for certain machinery and equipment for purposes of
 12 state taxes, which policy was repealed March 30, 2016.

13 B. The following types of business are eligible for the rebate.

14 (1) A person whose principal activity is manufacturing and who is assigned
 15 by the Louisiana Workforce Commission a North American Industrial Classification
 16 System code within the agricultural, forestry, fishing, and hunting Sector 11, the
 17 manufacturing Sectors 31 through 33, the information Sector 511110, Sectors 3211
 18 through 3222, and Sector codes 113310, 327213, 3361, and Sector code 423930 as
 19 a recyclable material merchant wholesaler or shredding facility that is engaged in
 20 manufacturing activity.

21 (2) A person whose principal activity is manufacturing and who is not
 22 required to register with the Louisiana Workforce Commission for purposes of
 23 unemployment insurance, but who would be assigned a North American Industrial
 24 Classification System code within the agricultural, forestry, fishing, and hunting
 25 Sector 11, the manufacturing Sectors 31 through 33, the information Sector 511110,
 26 as determined by the Louisiana Department of Revenue from federal income tax
 27 data.

28 (3) A radio station located in Louisiana and owned by a Louisiana resident.

29 (4) A public utility regulated by the City of New Orleans.

30 C. Property eligible for a rebate of state sales and use taxes.

31 (1) The following types of machinery and equipment are eligible for the
 32 rebate:

33 (a) Property that is eligible for depreciation for federal income tax purposes
 34 and that is used as an integral part in the manufacturing of tangible personal property
 35 for sale.

36 (b) Property that is eligible for depreciation for federal income tax purposes
 37 and that is used as an integral part of the production, processing, and storing of food,
 38 fiber, or timber.

39 (c) Computers and software that are an integral part of the machinery and
 40 equipment used directly in the manufacturing process.

41 (d) Machinery and equipment necessary to control pollution at a plant
 42 facility where pollution is produced by the manufacturing operation.

43 (e) Machinery and equipment used to test or measure raw materials, property
 44 undergoing manufacturing, or a finished product, when such test or measurement is
 45 a necessary part of the manufacturing process.

46 (f) Machinery and equipment used by an industrial manufacturing plant to
 47 generate electric power for self consumption or cogeneration.

48 (g) Machinery and equipment used primarily to produce a news publication
 49 whether it is ultimately sold at retail or for resale or at no cost. Such machinery and
 50 equipment shall include but not be limited to all machinery and equipment used
 51 primarily in composing, creating, and other prepress operations, electronic
 52 transmission of pages from prepress to press, pressroom operations, and mailroom
 53 operations and assembly activities. The term "news publication" shall mean any
 54 publication issued daily or regularly at average intervals not exceeding three months,
 55 which contains reports of varied character, such as political, social, cultural, sports,
 56 moral, religious, or subjects of general public interest, and advertising supplements

1 and any other printed matter ultimately distributed with or as a part of such
2 publications.

3 (h) Machinery and equipment used or consumed in this state to manufacture,
4 produce, or extract unblended biodiesel.

5 (2) The following types of machinery and equipment are ineligible for the
6 rebate:

7 (a) A building and its structural components, unless the building or structural
8 component is so closely related to the machinery and equipment that it houses or
9 supports that the building or structural component can be expected to be replaced
10 when the machinery and equipment are replaced.

11 (b) Heating, ventilation, and air-conditioning systems, unless their
12 installation is necessary to meet the requirements of the manufacturing process, even
13 though the system may provide incidental comfort to employees or serve, to an
14 insubstantial degree, nonproduction activities.

15 (c) Tangible personal property used to transport raw materials or
16 manufactured goods prior to the beginning of the manufacturing process or after the
17 manufacturing process is complete.

18 (d) Tangible personal property used to store raw materials or manufactured
19 goods prior to the beginning of the manufacturing process or after the manufacturing
20 process is complete."

21 AMENDMENT NO. 91

22 On page 63, delete lines 9 through 19 in their entirety and insert the following:

23 "Section 2. R.S. 4:168 and 227, R.S. 40:582.1 through 582.7, R.S.
24 47:301.1(D), 305.6, 306.7, 305.8, 305.11, 305.13, 305.16, 305.17, 305.18, 305.19,
25 305.20, 305.25, 305.26, 305.28, 305.33, 305.37, 305.40, 305.41, 305.42, 305.43,
26 305.44, 305.45, 305.49, 305.50(E)(1), 305.51, 305.52, 305.53, 305.54, 305.57,
27 305.58, 305.59, 305.60, 305.61, 305.62, 305.63, 305.64, 305.65, 305.66, 305.67,
28 305.68, 305.69, 305.70, 305.71, 306(A)(2), 306.1, 306.2, 315.1, 315.2, 315.3, 315.5,
29 and 6001 are hereby repealed in their entirety.

30 AMENDMENT NO. 92

31 On page 63, delete lines 18 and 19 in their entirety

32 AMENDMENT NO. 93

33 On page 63, at the beginning of line 20, change "Section 6." to "Section 3."

34 AMENDMENT NO. 94

35 On page 63, delete lines 22 through 25 in their entirety

36 AMENDMENT NO. 95

37 On page 63, at the beginning of line 26, change "Section 8." to "Section 4."