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HOUSE FLOOR AMENDMENTS
2016 Second Extraordinary Session
Amendments proposed by Representative James to Engrossed House Bill No. 51 by Representative Jim Morris

AMENDMENT NO. 1

On page 1, line 2, after "reenact" and before "as" change "R.S. 47:302(V)(introductory paragraph)" to "R.S. 47:301(10)(c)(ii)(bb), 302(V)(introductory paragraph)"

AMENDMENT NO. 2

On page 1, line 3, after "Legislature" and before "and" insert a comma ","

AMENDMENT NO. 3

On page 1, line 9, after "Section 1." and before "as" change "R.S. 47:302(V)(introductory paragraph)" to "R.S. 47:301(10)(c)(ii)(bb), 302(V)(introductory paragraph)"

AMENDMENT NO. 4

On page 1, line 10, after "Legislature" and before "and" insert a comma ","

AMENDMENT NO. 5

On page 1, between lines 12 and 13, insert the following:

"§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

* * *

(10)

* * *

(c)

* * *

(ii)

* * *

(bb) The term "sale at retail" does not include an isolated or occasional sale of tangible personal property by a person not engaged in such business. "Isolated or occasional sale" shall include the following:

(I) Six or fewer separate sales of taxable items at retail during a twelve-month period by a person who does not habitually engage, or hold himself out as engaging, in the business of selling taxable items at retail.

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(II) The sale of the entire operating assets of a business, or of a separate division, branch, or identifiable segment of a business.

(III) The sale of tangible personal property by an individual if the property was originally bought by the individual or a member of the individual's family for the personal use of the individual or the individual's family.

(IV) The sale of tangible personal property by an individual if the individual is not required to be registered as a dealer under this Chapter.

(V) The sale of tangible personal property by an individual if the individual does not employ an auctioneer, broker, or factor, other than an online auction, to sell the property.

(VI) The sale of tangible personal property by an individual if the total receipts from sales of the individual's tangible personal property in a calendar year do not exceed three thousand dollars.

(VII) The sale of tangible personal property at a sheriff's sale or tax sale due to foreclosure on the property.

(VIII) Sales of aircraft, boats, mobile homes, or motor vehicles in this state of a class or type required to be registered, licensed, titled, or documented in this state or by the United States government shall not be isolated or occasional sales, except as provided in R.S. 47:6001.

* * *"

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