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**HOUSE COMMITTEE AMENDMENTS**

2016 First Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 6 by Representative Pugh

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1 AMENDMENT NO. 1

2 On page 1, line 5.between "dealers;" and "to" insert the following:

3 "to provide for refunds under certain circumstances;"

4 AMENDMENT NO. 25 On page 4, line 19, after "(2)" and before "A" insert "(a)"6 AMENDMENT NO. 3

7 On page 4, between lines 22 and 23, insert the following:

8 "(b)(I) Nothing in this Subsection shall prohibit a taxpayer from electing to  
9 separately file with the correct parish sales and use tax collector a use tax return and  
10 to remit the correct and full amount of use tax due pursuant to the provisions of all  
11 applicable local ordinances, hereinafter referred to as "paid local use tax return".12 (ii) If a dealer has withheld and remitted tax for a specific purchase pursuant  
13 to the provisions of this Subsection from a taxpayer who subsequently files a paid  
14 use tax return, the taxpayer may file an annual use tax refund request with the  
15 secretary, hereinafter referred to as "refund request".16 (iii) A refund request shall be filed in a manner to be determined by the  
17 secretary, which may include electronic filing. The refund request may be made  
18 once per calendar year, and shall be accompanied by a copy of both of the following:19 (aa) All relevant paid use tax returns.20 (bb) An affidavit affirming that the delivery and use of the taxable property  
21 will occur in a parish in which there is no use tax imposed by any local taxing  
22 authority, which affidavit has been filed with the local sales and use tax commission  
23 established under Paragraph (6) of this Subsection.24 (iv) The secretary shall pay any refund due pursuant to this Subparagraph the  
25 from current collections of any tax levied pursuant to this Subsection, the denial of  
26 any refund, or the failure to act within one year of its filing, shall be appealable in  
27 the same manner as is provided for in R.S. 47:1625."

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