

SENATE FLOOR AMENDMENTS

2016 Regular Session

Amendments proposed by Senator Riser to Reengrossed House Bill No. 710 by Representative Hollis

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "and 849(B) and (C)" and insert ", 849(B) and (C) and 851(D)"

3 AMENDMENT NO. 2

4 On page 1, line 7, after "attorney general's state directory;" insert the following:

5 "to provide for the maintenance of invoices by non-resident tobacco dealers; to
6 require non-resident tobacco dealers to keep certain stock separated; and

7 AMENDMENT NO. 3

8 On page 1, line 9, delete after "and 849(B) and (C)"and insert ", 849(B) and (C) and 851(D)"

9 AMENDMENT NO. 4

10 On page 3, after line 20 insert the following:

11 §851. Dealers receiving unstamped and/or nontax paid cigarettes, cigars, and
12 smoking tobaccos required to file monthly reports and maintain
13 records; vending machine restrictions
14 * * *

15 ~~D. Nonresident tobacco dealers. All purchases of cigars, cigarettes, and~~
16 ~~smoking tobaccos for distribution within the state of Louisiana by any nonresident~~
17 ~~tobacco dealer shall be evidenced by a separate invoice from the seller correctly~~
18 ~~showing the date of purchase and the quantity of each of said articles purchased by~~
19 ~~said dealer for distribution within the state of Louisiana. Such stock purchased for~~
20 ~~distribution within the state of Louisiana shall be kept in an entirely separate part of~~
21 ~~the building, separate and apart from stock purchased for sale or distribution, or both,~~
22 ~~in another state. A nonresident tobacco dealer shall maintain invoices correctly~~
23 ~~showing the date, quantity, recipient, manufacturer, and brand of cigars, cigarettes,~~
24 ~~and smoking tobaccos sold by the dealer for distribution in or into the state of~~
25 ~~Louisiana. The non-resident tobacco dealer shall keep stock affixed with a Louisiana~~
26 ~~tax stamp separate and apart from the remainder of the dealer's stock. Every~~
27 ~~nonresident tobacco dealer shall, at the time of shipping or delivering any cigars,~~
28 ~~cigarettes, or smoking tobaccos in or into the state of Louisiana, make a true~~
29 ~~duplicate invoice of the same which shall show full and complete details of the sale~~
30 ~~or delivery of the taxable article and shall retain the same subject to the use and~~
31 ~~inspection of the collector for the period of two years. Nonresident tobacco dealers~~
32 ~~shall also keep a record of all cigarettes, cigars and smoking tobaccos purchased by~~
33 ~~them for distribution within the state of Louisiana, and hold all books, records and~~
34 ~~memoranda pertaining to the purchase and sale of such cigars, cigarettes, and~~
35 ~~smoking tobaccos open to the inspection of the collector.~~
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