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**HOUSE FLOOR AMENDMENTS**

2024 Third Extraordinary Session

Amendments proposed by Representative Deshotel to Engrossed House Bill No. 9 by Representative Riser

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1 AMENDMENT NO. 1

2 On page 1, line 6, after "use tax;" and before "to provide for" insert "to provide relative to  
3 sales and use tax administration;"

4 AMENDMENT NO. 2

5 On page 2, delete lines 18 through 20 in their entirety and insert the following:

6 "(14) "Sales of services", for purposes of sales and use taxes levied by taxing  
7 authorities, means and includes the following: the furnishing, receiving, or sale of  
8 one or more of the services enumerated in R.S. 47:301.3(B). For sales and use taxes  
9 levied by the state, "sales of services" shall also mean the furnishing, receiving, or  
10 sale of one or more of the services enumerated in R.S. 47:301.3(D)."

11 AMENDMENT NO. 3

12 Delete House Floor Amendment No. 9 by Representative Riser (#142)

13 AMENDMENT NO. 4

14 On page 8, delete lines 23 through 26 in their entirety and insert the following:

15 "(7)(a) Repairs, maintenance, and installation of tangible personal property.  
16 Repairs and maintenance include but are not limited to the repair and servicing of  
17 automobiles, vehicles, boats and vessels, electrical and mechanical appliances and  
18 equipment, farm machinery and implements, motors, tires, batteries, engineering  
19 instruments, medical and surgical instruments, machinery, mechanical tools, shop  
20 equipment, furniture, rugs, flooring, watches, clocks, jewelry, refrigerators, phones,  
21 televisions, radios, shoes, including shoe shining, and office appliances and  
22 equipment. This includes service call charges and trip or travel charges.

23 (b) For purposes of this Paragraph, "tangible personal property" includes  
24 machinery, appliances, and equipment which have been declared immovable by  
25 declaration under the provisions of Civil Code Article 467 and things which have  
26 been separated from land, buildings, or other constructions permanently attached to  
27 the ground or their component parts as defined in Civil Code Article 466.

28 C.(1) In addition to the impositions levied pursuant to this Chapter and  
29 Chapters 2-A and 2-B of this Subtitle, solely for the purpose of state sales and use  
30 taxes, there is hereby levied an additional state sales and use tax upon the sales of  
31 services enumerated in Subsection D of this Section at the rate of five and one-tenth  
32 percent of the amounts paid or charged for those services.

33 (2) The tax levied by this Subsection shall be subject to the same definitions,  
34 exclusions, exemptions, and deductions as otherwise set forth in this Chapter.

35 (3) There shall be no local sales taxation on the sales of services enumerated  
36 in Subsection D of this Section. The tax levied by Paragraph (1) of this Subsection

1 shall be in lieu of any sales or use tax which would otherwise be levied and collected  
 2 by any political subdivision in this state on those enumerated services.

3 (4)(a) Except as provided in Subparagraph (b) of this Paragraph, in order to  
 4 offset the loss of local revenue within a parish resulting from the parish eliminating  
 5 ad valorem taxes on business inventory, the Department of Revenue shall allocate  
 6 to the governing authority of that parish the avails of the tax imposed by this  
 7 Subsection attributable to taxable sales occurring in that parish. The governing  
 8 authority of the parish shall distribute the revenue it receives pursuant to this  
 9 Subparagraph to each taxing authority within the parish that levies an ad valorem tax.  
 10 The distribution shall be on a pro rata basis based on the ratio of each taxing  
 11 authority's millages to the total millages levied within the parish.

12 (b) For any parish to which the provisions of Subparagraph (a) of this  
 13 Paragraph do not apply, the Department of Revenue shall allocate to the governing  
 14 authority of that parish the avails of the tax imposed by this Subsection attributable  
 15 to taxable sales occurring in that parish. The governing authority of the parish shall  
 16 distribute the revenue it receives pursuant to this Subparagraph to each taxing  
 17 authority within the parish on a pro rata basis based on the ratio of the taxing  
 18 authority's local sales and use tax levies to the total local sales and use tax levies  
 19 within the parish.

20 D. For purposes of the impositions levied by Subsection C of this Section,  
 21 the following services shall be subject to state sales and use tax:"

22 AMENDMENT NO. 5

23 On page 8, at the beginning of line 27, change "(9)" to "(1)"

24 AMENDMENT NO. 6

25 In House Floor Amendment No. 10 by Representative Riser (#142), on page 1, at the  
 26 beginning of line 26, change ""(8)"" to ""(2)""

27 AMENDMENT NO. 7

28 In House Floor Amendment No. 11 by Representative Riser (#142), on page 2, at the end  
 29 of line 2, change ""(9)"" to ""(3)""

30 AMENDMENT NO. 8

31 In House Floor Amendment No. 12 by Representative Riser (#142), on page 2, at the  
 32 beginning of line 6, change ""(10)"" to ""(4)""

33 AMENDMENT NO. 9

34 In House Floor Amendment No. 13 by Representative Riser (#142), on page 2, at the end  
 35 of line 8, change ""(11)(a)"" to ""(5)(a)""

36 AMENDMENT NO. 10

37 In House Floor Amendment No. 14 by Representative Riser (#142), on page 2, at the end  
 38 of line 10, change ""(12)"" to ""(6)""

39 AMENDMENT NO. 11

40 In House Floor Amendment No. 15 by Representative Riser (#142), on page 2, at the end  
 41 of line 13, change ""(13)"" to ""(7)""

1 AMENDMENT NO. 12

2 In House Floor Amendment No. 16 by Representative Riser (#142), on page 2, at the end  
3 of line 16, change “(14)” to “(8)”

4 AMENDMENT NO. 13

5 In House Floor Amendment No. 17 by Representative Riser (#142), on page 2, at the end  
6 of line 18, change “(15)” to “(9)”

7 AMENDMENT NO. 14

8 In House Floor Amendment No. 18 by Representative Riser (#142), on page 2, line 21, after  
9 "insert" delete the remainder of the line and insert “(10) Embroidery”

10 AMENDMENT NO. 15

11 Delete House Floor Amendment No. 19 by Representative Riser (#142)

12 AMENDMENT NO. 16

13 On page 13, delete lines 15 through 27 in their entirety

14 AMENDMENT NO. 17

15 In House Floor Amendment No. 20 by Representative Riser (#142), on page 2, at the end  
16 of line 26, change “(18)” to “(11)”

17 AMENDMENT NO. 18

18 In House Floor Amendment No. 21 by Representative Riser (#142), on page 2, at the end  
19 of line 28, change “(19)” to “(12)”

20 AMENDMENT NO. 19

21 In House Floor Amendment No. 22 by Representative Riser (#142), on page 2, at the  
22 beginning of line 31, change “(20)” to “(13)”

23 AMENDMENT NO. 20

24 In House Floor Amendment No. 23 by Representative Riser (#142), on page 2, at the end  
25 of line 33, change “(21)” to “(14)”

26 AMENDMENT NO. 21

27 In House Floor Amendment No. 24 by Representative Riser (#142), on page 3, at the end  
28 of line 2, change “(22)” to “(15)”

29 AMENDMENT NO. 22

30 In House Floor Amendment No. 25 by Representative Riser (#142), on page 3, at the end  
31 of line 4, change “(23)” to “(16)”

32 AMENDMENT NO. 23

33 In House Floor Amendment No. 26 by Representative Riser (#142), on page 3, at the end  
34 of line 6, change “(24)(a)” to “(17)(a)”

1 AMENDMENT NO. 24

2 On page 14, line 27, after "provided in" and before "of this Section" delete "Subsection C"  
3 and insert "Subsection E"

4 AMENDMENT NO. 25

5 In House Floor Amendment No. 27 by Representative Riser (#142), on page 3, at the  
6 beginning of line 10, change ""(25)" to ""(18)"

7 AMENDMENT NO. 26

8 Delete House Floor Amendment No. 28 by Representative Riser (#142)

9 AMENDMENT NO. 27

10 On page 15, delete line 10 in its entirety and insert the following:

11 "E.(1) A provider of the services described in Paragraph (D)(17) of this"

12 AMENDMENT NO. 28

13 On page 15, between lines 17 and 18, insert the following:

14 "F.(1) The tax levied by Subsection C of this Section shall be administered  
15 and collected by the secretary of the Department of Revenue in the same manner as  
16 any other state tax, except as otherwise provided pursuant to an agreement with the  
17 Louisiana Uniform Local Sales Tax Board. The Louisiana Uniform Local Sales Tax  
18 Board may audit activity subject to this tax and undertake collection actions for  
19 additional tax due in the same manner as provided in Chapter 2-D of this Subtitle.  
20 Notwithstanding any provision of law to the contrary, the secretary shall assess a fee  
21 with the approval of the Louisiana Uniform Local Sales Tax Board not to exceed one  
22 percent of the proceeds of the tax levied by Subsection C of this Section that the  
23 secretary shall retain as reimbursement for the actual and reasonable cost of  
24 administration and collection of the tax levied by that Subsection.

25 (2) The tax levied by Subsection C of this Section shall be paid by the  
26 purchaser and collected from the dealer, as defined in this Chapter, shall be reported  
27 and remitted at the same time and in the same manner as provided for in R.S. 47:306,  
28 and shall be in addition to all other taxes, regardless of form, including but not  
29 limited to taxes levied under the provisions of Chapter 3 of this Subtitle.

30 (3) If the sale of a service subject to tax pursuant to Subsection C of this  
31 Section includes the sale of tangible personal property, the sale of digital products,  
32 or the sale of services enumerated in Subsection B of this Section, the dealer shall  
33 separately state each sale and collect sales tax at the applicable rate based on the sale.  
34 Upon remittance of the tax collected pursuant to this Section, the dealer shall report  
35 the tax as required by the secretary of the Department of Revenue or Louisiana  
36 Uniform Local Sales Tax Board as necessary to properly classify the sales for  
37 purposes of the levy provided in Subsection C of this Section.

38 G.(1) Before January 1, 2025, the single or central sales tax collector for  
39 each parish shall modify returns for reporting and remitting local sales and use tax  
40 to include all of the following:

41 (a) A separate line item for the sales of prescriptions drugs.

42 (b) A separate line item for the sales of manufacturing machinery and  
43 equipment.

44 (2) Notwithstanding the provisions of R.S. 47:1508 or any other provisions  
45 of law to the contrary, the information collected pursuant to this Subsection shall be  
46 shared with the Department of Revenue and the Louisiana Uniform Local Sales Tax  
47 Board."