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**HOUSE FLOOR AMENDMENTS**

2019 Regular Session

Amendments proposed by Representative Schexnayder to Engrossed House Bill No. 560 by Representative Abramson

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1 AMENDMENT NO. 1

2 On page 1, line 3, after "on" and before "hemp-" insert "industrial"

3 AMENDMENT NO. 2

4 On page 1, line 4, after "on" and before "hemp" insert "industrial"

5 AMENDMENT NO. 3

6 On page 1, at the end of line 5, after "tax," and before "to authorize" insert "to exempt  
7 certain products from the excise tax;"

8 AMENDMENT NO. 4

9 On page 1, line 11, after the open quotation mark "CHAPTER 19." and before "DERIVED"  
10 delete "HEMP-"insert "INDUSTRIAL HEMP-"

11 AMENDMENT NO. 5

12 On page 1, delete lines 16 through 20 in their entirety and on page 2, delete lines 1 through  
13 12 in their entirety and insert the following:

14 "(2) Solely for purposes of the imposition of the industrial hemp-derived  
15 CBD tax, "consumer" means either a business entity or a person who purchases  
16 industrial hemp-derived CBD products.

17 (3) Solely for purposes of the imposition of the industrial hemp-derived CBD  
18 tax, "industrial hemp" means the plant Cannabis sativa and any part of that plant,  
19 including the seeds thereof and all derivatives, extracts, cannabinoids, isomers, acids,  
20 salts, and salts of isomers, whether growing or not, with a delta-9  
21 tetrahydrocannabinol concentration of not more than 0.3 percent on a dry weight  
22 basis, and cultivated and processed in accordance with the United States Agriculture  
23 Improvement Act of 2018, P.L. 115-334, or the plan submitted by the Louisiana  
24 Department of Agriculture and Forestry that is in compliance with the U.S.  
25 Department of Agriculture rules. Industrial hemp shall not include plants of the  
26 Genus Cannabis that meet the definition of "marijuana" as defined in R.S. 40:961.

27 (4) "Industrial hemp-derived CBD product" means any industrial hemp-  
28 derived product that contains CBD intended for consumption or topical use.

29 (5) Solely for purposes of the imposition of the industrial hemp-derived CBD  
30 tax, "retail sale" means the sale or transfer of industrial hemp-derived CBD products  
31 to a consumer for any purpose other than for resale and shall include all transactions  
32 as the secretary, upon investigation, finds to be in lieu of sales. Resale shall include,  
33 but not be limited to, the sale of industrial hemp-derived CBD products for further  
34 processing into a product produced in accordance with R.S. 40:1046.

1                   (6) Solely for purposes of the imposition of the industrial hemp-derived CBD  
2 tax,"retailer" means a person or entity that sells or offers for sale industrial hemp-  
3 derived CBD products to a consumer. Retailer shall also include any person or entity  
4 that imports or causes to be imported from any other state industrial hemp-derived  
5 CBD products for use or consumption.

6                   (7) "Secretary" means the secretary of the Department of Revenue or his  
7 duly appointed representatives."

8 AMENDMENT NO. 6

9 On page 2, line 14, after "of" and before "hemp-derived" insert "industrial"

10 AMENDMENT NO. 7

11 On page 2, line 16, after "price of" and before "hemp-derived" insert "industrial"

12 AMENDMENT NO. 8

13 On page 2, delete line 18 in its entirety and insert the following:

14                   "other tax, and shall be reported monthly by the retailer on forms prescribed  
15 by the secretary and paid by the retailer on or before the twentieth day of the month  
16 following the month to which the tax is applicable.

17                   B. The provisions of this Section shall not apply to any CBD product that has  
18 been approved for marketing as a prescription medication by the United States Food  
19 and Drug Administration or that is recommended for therapeutic use pursuant to R.S.  
20 40:1046."

21 AMENDMENT NO. 9

22 On page 2, delete line 29 in its entirety and on page 3 delete lines 1 through 4 in their  
23 entirety and insert "Chapter."