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**(e) Vendor's compensation.**

\* \* \*

§337.18. Returns and payment of tax; penalty for absorption

A. \* \* \*

**(3) For the purpose of compensating the dealer in accounting for and remitting the tax levied by the local ordinance, each dealer shall be allowed compensation at the rate specified in the local ordinance in the form of a deduction in submitting his report and paying the amount due by him, provided the amount due was not delinquent at the time of payment. The aggregate compensation for a dealer who operates one or more business locations within Louisiana shall not exceed seven hundred fifty dollars per calendar month. The amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the compensation allowed by the dealer.**

\* \* \*

§337.23. Uniform electronic local return and remittance system; official record of tax rates and exemptions; filing and remittance of local sales and use taxes; penalties for violations

\* \* \*

C. The uniform electronic local return and remittance system and the posting of the information required by Subsection H of this Section shall be managed, maintained, and supervised by the board with the advice of the advisory committee and the secretary, and the system shall include the following:

(1)(a) The system shall allow the taxpayer to file a sales and use tax return that is uniform for each taxing authority except for the following:

\* \* \*

**(ii) The vendor's compensation allowed.**

\* \* \*

§340. Louisiana Sales and Use Tax Commission for Remote Sellers; members; powers



managed and maintained by the Uniform Electronic Local Return and Remittance System for local sales and use taxes and by the Louisiana Sales and Use Tax Commission for Remote Sellers for state and local sales and use taxes.

Proposed law requires the Uniform Electronic Local Return and Remittance System to provide for compensation at the rate specified by local ordinances or other provisions of law.

Proposed law authorizes a deduction to compensate a remote seller for the collection and remittance of state and local sales and use taxes to the Louisiana Sales and Use Tax Commission for Remote Sellers.

Proposed law requires the Louisiana Sales and Use Tax Commission for Remote Sellers to provide for compensation at the rate specified by each taxing jurisdiction.

Effective on July 1, 2025, and applicable to taxable periods beginning on and after July 1, 2025.

(Adds R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and 340(G)(6)(d))