

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SB 162** SLS 25RS 332

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 1, 2025	10:40 AM	<b>Author:</b> REESE
<b>Dept./Agy.:</b> Revenue		<b>Analyst:</b> Mimi Blanchard
<b>Subject:</b> Sales/Use Tax Collection and Administration		

TAX/SALES

OR NO IMPACT See Note

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Provides relative to the collection and administration of sales and use taxes. (gov sig)

Current law provides the definition of 'dealer' to include any person who sells for delivery into Louisiana tangible personal property, digital products, or services, and who does not have a physical presence in Louisiana, if during the previous or current calendar year the person's gross revenue from such sales exceeds \$100,000.

Proposed law amends this definition by replacing 'products transferred electronically' with 'digital products' and removing unnecessary language already defined by federal law. It also updates references to economic nexus thresholds. Proposed law authorizes vendor's compensation as a deduction against taxes due on a return, provided all taxes due are remitted timely. The Louisiana Sales and Use Tax Commission for Remote Sellers is also authorized to apply each jurisdiction's specific rate of vendor's compensation as a deduction and adjust monthly distributions accordingly. Effective August 1, 2025.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<b>SEE BELOW</b>					
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

The Remote Seller Commission reports that they already authorize vendors compensation for the state and certain local taxing authorities.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Deborah Vivien**  
**Chief Economist**