

SENATE BILL NO. 112

BY SENATORS JACKSON-ANDREWS AND FOIL AND REPRESENTATIVE ROMERO

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

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AN ACT

To enact R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii) and 340(G)(6)(d), relative to sales and use tax; to authorize compensation for certain dealers and remote sellers for the collection and remittance of taxes; to provide compensation in the form of a deduction against taxes due; to authorize compensation at the rate or percentage as specified in law; to require the inclusion of compensation as a deduction on certain returns; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and 340(G)(6)(d) are hereby enacted to read as follows:

§337.2. Intent; application and interpretation of Chapter

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B.(1)

* * *

(3) Other provisions of law or local ordinance shall control and be applicable only with respect to the following:

* * *

(e) Vendor's compensation.

* * *

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

1 (d) Vendor's compensation shall be allowed as a deduction against tax
2 due if the return is filed timely on or before the twentieth day of the month
3 following the month of collection and all tax shown due on the return is remitted
4 on or before the twentieth day of the month following the month of collection.
5 The commission shall apply each taxing jurisdiction's specific rate of vendor's
6 compensation as a deduction against tax due and shall reduce the monthly
7 distribution provided for by Paragraph (E)(2) of this Section accordingly.

* * *

9 Section 2. This Act shall become effective on July 1, 2025, and shall be applicable
10 to taxable periods beginning on and after July 1, 2025.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____