

CONFERENCE COMMITTEE REPORT

SB 162

2025 Regular Session

Reese

June 12, 2025

To the Honorable President and Members of the Senate and to the Honorable Speaker and Members of the House of Representatives.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning Senate Bill No. 162 by Senator Reese, recommend the following concerning the Reengrossed bill:

1. That all House Floor Amendments proposed by Representative Beaulieu (#4156) and adopted by the House of Representatives on June 9, 2025 be rejected.
2. That the following amendments to the Reengrossed Bill be adopted:

AMENDMENT NO. 1

On page 1, delete line 3, and insert "340(G)(6)(a) and (H), and 340.1(A)(7) and (C)(2), to enact R.S."

AMENDMENT NO. 2

On page 1, line 4, after "47:340(G)(6)(d)," insert "and to repeal R.S. 47:340.1(A)(4)(b)(iv),"

AMENDMENT NO. 3

On page 1, delete line 11, and insert "340(G)(6)(a) and (H) and 340.1(A)(7) and (C)(2) are hereby amended and"

AMENDMENT NO. 4

On page 5, line 16, after "Louisiana." delete the remainder of the line and delete lines 17 and 18, and insert the following:

"The term "remote seller" includes "marketplace facilitators" as defined by R.S. 47:340.1. ~~The term "non-remote seller" means a seller that is not a remote seller."~~

AMENDMENT NO. 5

On page 7, delete lines 26 through 29 and on page 8, delete lines 1 through 4

AMENDMENT NO. 6

On page 8, delete lines 24 through 28, and insert the following:

"Section 2. R.S. 47:340.1(A)(4)(b)(iv) is hereby repealed in its entirety.

Section 3. The provisions of this Act shall become effective July 1, 2025, and shall be applicable to taxable periods beginning on or after July 1, 2025."

Respectfully submitted,

Senators:

Senator Mike Reese

Senator Franklin J. Foil

Senator Jay Luneau

Representatives:

Representative Gerald "Beau"
Beaulieu, IV

Representative Julie Emerson

Representative Charles Michael Echols

The legislative instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

CONFERENCE COMMITTEE REPORT DIGEST

SB 162

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Keyword and summary of the bill as proposed by the Conference Committee

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

Report rejects House amendments which would have:

1. Made technical changes.

Report amends the bill to:

1. Retain the term "marketplace facilitators" in the definition of "remote seller".
2. Repeal provisions in present law excluding any person who offers or facilitates the furnishing of sleeping rooms, cottages or cabins by hotels or who offers or facilitates the furnishing of rental cars by rental car companies from the definition of marketplace facilitator.
3. Provide for applicability of proposed law.
4. Change the effective date from effective upon governor's signature to July 1, 2025.

Digest of the bill as proposed by the Conference Committee

Present law provides for the definition of dealer that includes any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, 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 for sales delivered into Louisiana has exceeded \$100,000 from sales of tangible personal property, products transferred electronically, or services.

Proposed law changes the reference from products transferred electronically to digital products and otherwise retains present law.

Proposed law includes anyone engaged in business in La. through participation in the retail sales market within the state or who otherwise avails himself of the substantial privilege of carrying on business within the state, including through virtual or economic contacts in the definition of dealer for purposes of the imposition of sales and use tax.

Present law references the citation for economic nexus thresholds.

Proposed law updates the citations in present law and otherwise retains present law.

Present law defines remote sale as a sale that is made by a remote seller for delivery into Louisiana.

Proposed law retains present law.

Present law defines nonremote sale as a sale that is not a remote sale.

Proposed law repeals present law.

Present law defines the term "remote seller" to include "marketplace facilitator".

Proposed law retains present law.

Proposed law authorizes vendor's compensation as a deduction against tax due on a timely filed return if all tax due on the return is remitted timely. Further authorizes the Louisiana Sales and Use Tax Commission for Remote Sellers to allow each taxing jurisdiction's specific rate of vendor's compensation a deduction against tax due and to reduce the monthly distribution accordingly.

Present law defines a marketplace facilitator to specifically exclude any person who offers or facilitates the furnishing of sleeping rooms, cottages or cabins by hotels or who offers or facilitates the furnishing of rental cars by rental car companies.

Proposed law repeals present law exclusions.

Present law requires a marketplace facilitator to collect and remit state and local sales and use tax on all taxable remote sales for delivery into Louisiana only if the marketplace facilitator that makes or facilitates the sale for delivery in Louisiana during the previous or current calendar year, had gross revenue for retail sales delivered into Louisiana that exceeded \$100,000.

Proposed law retains present law and further provides that once the marketplace facilitator's sales exceed \$100,000 during a calendar year, the marketplace facilitator shall be deemed a dealer for all future sales.

Applicable to taxable periods beginning on or after July 1, 2025.

Effective July 1, 2025.

(Amends R.S. 47:301(4)(k)(i), 302(V)(1) and (2), 339(A)(2), (B)(6) and (7), and 340(G)(6)(a) and (H), and 340.1(A)(7) and (C)(2); Adds R.S. 47:340(G)(6)(d); Repeals R.S. 47:340.1(A)(4)(b)(iv))