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** **2025 Regular Session** **Reese**

**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))