RÉSUMÉ DIGEST

ACT 327 (SB 112)   **2025 Regular Session**   **Jackson-Andrews**

Existing law provides compensation to dealers for the collection and remittance of state sales and use taxes in the form of a deduction against taxes due on the state sales and use tax return.

New law allows each dealer compensation in the form of a deduction against the taxes due at the local rate of vendor's compensation specified in local ordinances.

New law authorizes a dealer to claim the compensation through a deduction against local sales and use taxes due, if the amount due was not delinquent at the time of payment.

New law prohibits sales and use taxes previously paid to a wholesaler from being claimed as compensation by a dealer.

New law requires the inclusion of compensation as a deduction on certain returns 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.

New 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.

New 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.

New law authorizes the deduction for vendor's compensation for remote sellers, if the return is filed timely on or before the 20th day of the month following the month of collection, and all tax shown due on the return is remitted on or before the 20th day of the month following the month of collection.

New 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))