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## DIGEST

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HB 13 Original

2018 Third Extraordinary Session

Nancy Landry

**Abstract:** Repeals the conditional applicability provisions contained in Act No. 5 of the 2018 2 E.S. relative to the definition of dealer for purposes of collecting sales and use taxes on transactions involving remote dealers.

Present law defines "dealer" for purposes of state and local sales and use taxes as a person who manufactures or produces tangible personal property for sale at retail, for use or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction to include a person who does not have a physical presence in the state and who sells for delivery into La. tangible personal property, products transferred electronically, or services, if either:

- (1) The person's gross revenue from sales in La. exceeds \$100,000; or
- (2) The person engaged in 200 or more separate transactions in La.

Provisions of present law only apply to taxable periods beginning on or after the date of the final ruling by the United States Supreme Court in *South Dakota v. Wayfair Inc, Overstock.Com, Inc., and Newegg Inc.*, No. 17-494 (U.S. filed October 2, 2017) finding South Dakota 2016 Senate Bill No. 106 constitutional.

Proposed law repeals present law applicability provisions dependent on a final ruling by the United States Supreme Court in *South Dakota v. Wayfair Inc, Overstock.Com, Inc., and Newegg Inc.*, No. 17-494 (U.S. filed October 2, 2017) finding South Dakota 2016 Senate Bill No. 106 constitutional.

Effective July 1, 2018.

(Repeals §2 of Act No. 5 of the 2018 2 E.S.)