

2018 Third Extraordinary Session

HOUSE RESOLUTION NO. 7

BY REPRESENTATIVE DEVILLIER

TAX/SALES-USE, STATE: Urges and requests the secretary of the Dept. of Revenue to report certain aggregated data concerning sales and use tax collections on transactions involving remote dealers to the legislature

1 A RESOLUTION

2 To urge and request the secretary of the Department of Revenue to report to the legislature  
3 certain aggregated data concerning sales and use tax collections remitted on  
4 transactions involving remote dealers.

5 WHEREAS, the state and its political subdivisions impose sales and use taxes on the  
6 sale, use, consumption, storage, lease or rental of tangible personal property and certain  
7 services; and

8 WHEREAS, these taxes extend to transactions involving remote dealers who meet  
9 certain criteria, and state law establishes a program for registration of these dealers who meet  
10 certain criteria involving engaging in business and maintaining a market in this state; and

11 WHEREAS, the United States Supreme Court has issued a decision in the *South*  
12 *Dakota v. Wayfair Inc, Overstock.Com, Inc., and Newegg Inc.*, No. 17-494 (U.S. filed  
13 October 2, 2017) case, which decision has broad implications concerning the authority for  
14 state and local governments to require the collection and remittance of taxes on transactions  
15 involving a remote dealer that occur within their jurisdiction; and

16 WHEREAS, sales and use taxes have been remitted to the state for some time by  
17 certain remote dealers, and state law requires strict confidentiality of certain tax information  
18 related to specific taxpayers; and

1           WHEREAS, the legislature annually faces the challenge of providing sufficient  
2 resources to support state government operations and at the same time protecting the  
3 interests of taxpayers through imposition of the lowest possible tax burden; and

4           WHEREAS, aggregated data concerning the magnitude of these tax collections  
5 would be of use to the legislature as it considers policies to balance the needs of the state fisc  
6 using existing resources; and

7           WHEREAS, the technological tools available to the Department of Revenue should  
8 allow for the aggregation of data concerning these tax collections so that identification of  
9 activity related to any particular dealer or taxpayer would be impossible.

10          THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
11 urge and request the secretary of the Department of Revenue to provide to the legislature  
12 aggregated data concerning the magnitude of sales and use tax collections remitted by  
13 remote dealers on transactions in Louisiana.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

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HR 7 Original

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Urges and requests the secretary of the Dept. of Revenue to provide aggregated data concerning the magnitude of sales and use tax collections remitted on transactions involving remote dealers to the legislature.