

2019 Regular Session

HOUSE BILL NO. 547

BY REPRESENTATIVE ABRAMSON

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/SALES & USE: Provides relative to collection of sales tax on remote sales and marketplace facilitators

1 AN ACT

2 To amend and reenact R.S. 47:302(W)(3) and (6), 339(A)(2), (B)(3), (5) through (8),
3 340(E)(3), (F), (G)(1), and (H)(1) and Section 2 of Act No. 5 of the 2018 Second
4 Extraordinary Session of the Legislature and to enact R.S. 47:339(B)(9),
5 340(G)(6)(a) and (b), and (11), 340.1, and 1407(6), relative to the collection of
6 certain sales and use tax; to provide for the collection of sales and use tax; to provide
7 for the collection of sales and use tax from marketplace facilitators and remote
8 sellers; to provide for definitions; to provide for certain requirements; to provide for
9 certain limitations; to provide for certain conditions; to provide for applicability; to
10 provide for an effective date; and to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 47:302(W)(3) and (6), 339(A)(2), (B)(3), (5) through (8), 340(E)(3),
13 (F), (G)(1), and (H)(1) are hereby amended and reenacted and R.S. 47:339(B)(9),
14 340(G)(6)(a) and (b), and (11), 340.1, and 1407(6) are hereby enacted to read as follows:

15 §302. Imposition of tax

16 * * *

17 W.

18 * * *

19 (3) A refund request shall be filed in a manner to be determined by the
20 secretary, which may include electronic filing. The refund request may be made
21 once per calendar year, and shall be accompanied by ~~a copy of both of the following:~~

1 ~~(a) All~~ all relevant paid local use tax returns.

2 ~~(b) An affidavit affirming that~~ If the delivery and use of the taxable property
3 will occur in a parish in which there is no sales and use tax imposed by any local
4 taxing authority, ~~which affidavit has been filed with the local sales and use tax~~
5 ~~commission established under Paragraph (K)(6) of this Section.~~ an affidavit
6 confirming such will be accepted in lieu of paid local use tax returns.

7 * * *

8 ~~(6) Until the establishment of the Louisiana Sales and Use Tax Commission~~
9 ~~for Remote Sellers pursuant to R.S. 47:339(A)(2) and (B)(3);~~ Until the Louisiana
10 Sales and Use Tax Commission for Remote Sellers enforces collection and
11 remittance of state and local sales and use tax based on the applicable state and local
12 rates and bases, dealers as defined in R.S. 47:301(4)(m); shall specifically collect the
13 additional tax authorized by Subsection K of this Section and shall file all applicable
14 sales and use tax returns. ~~In consultation with the commission, the secretary of the~~
15 ~~Department of Revenue shall publish notification of the establishment date of the~~
16 ~~Louisiana Sales and Use Tax Commission for Remote Sellers in a policy statement~~
17 ~~as authorized by LAC 61:III.101.~~ Notice of enforcement by the Louisiana Sales and
18 Use Tax Commission for Remote Sellers shall be published in a policy statement as
19 authorized by LAC 61:III.101 no later than thirty days prior to the effective date of
20 the enforcement.

21 * * *

22 §339. Louisiana Sales and Use Tax Commission for Remote Sellers

23 A. The Louisiana Sales and Use Tax Commission for Remote Sellers,
24 hereinafter referred to as "commission", is created and established within the
25 Department of Revenue for the administration and collection of the sales and use tax
26 imposed by the state and political subdivisions with respect to remote sales. The
27 commission shall:

28 * * *

1 (2) Serve as the single entity in Louisiana to require remote sellers and their
 2 designated agents to collect from customers and remit to the commission, sales and
 3 use taxes on remote sales sourced to Louisiana on the uniform Louisiana state and
 4 local sales and use tax base established by Louisiana law with respect to any federal
 5 law as may be enacted by the United States Congress authorizing states to require
 6 remote sellers to collect and remit state and local sales and use taxes on their sales
 7 in each state or ~~final ruling a decision~~ by the United States Supreme Court
 8 ~~authorizing states to require remote sellers to collect and remit state and local sales~~
 9 ~~and use taxes on their sales in each state~~, overrules the physical presence requirement
 10 for a remote seller to collect and remit state and local sales and use tax on remote
 11 sales for delivery into the state, except those remote sellers who qualify for
 12 exceptions as may be provided by federal law.

13 * * *

14 B. As used in this Chapter, unless the context clearly indicates otherwise, the
 15 following terms shall be defined as follows:

16 * * *

17 (3) "Federal law" shall mean any federal law as may be enacted by the
 18 United States Congress authorizing states to require remote sellers, except those
 19 remote sellers who meet exceptions provided by federal law, to collect and remit
 20 sales and use taxes on remote sales for delivery into Louisiana or ~~final ruling a~~
 21 decision by the United States Supreme Court ~~authorizing states to require remote~~
 22 ~~sellers, except those remote sellers who meet exceptions provided by federal law, to~~
 23 ~~collect and remit sales and use taxes on remote sales sourced to Louisiana.~~ overrules
 24 the physical presence requirement for a remote seller to collect and remit state and
 25 local sales and use tax on remote sales for delivery into the state.

26 * * *

27 (5) ~~The term "non-remote sale" means a sale that is not a remote sale. The~~
 28 terms "marketplace", "marketplace facilitator", and "marketplace seller" shall have
 29 the meanings provided for in R.S. 47:340.1.

1 (6) ~~The term "non-remote seller" means a seller that is not a remote seller.~~

2 The term "remote sale" means a sale that is made by a remote seller or facilitated by
 3 a marketplace facilitator on a marketplace for delivery into Louisiana. The term
 4 "non-remote sale" means a sale that is not a remote sale.

5 (7) ~~The term "person" shall have the meaning as defined by federal law for~~
 6 ~~purposes of remote sales but shall retain the meaning as provided in R.S. 47:301(8)~~
 7 ~~for all other purposes in state and local sales and use tax law. The term "remote~~
 8 ~~seller" means a seller who sells for sale at retail, use, consumption, distribution, or~~
 9 ~~for storage to be used for consumption or distribution any taxable tangible personal~~
 10 ~~property, products transferred electronically, or services for delivery within~~
 11 ~~Louisiana, but does not have physical presence in Louisiana, and is not considered~~
 12 ~~a dealer as defined by R.S. 47:301(4)(a) through (l). The term "non-remote seller"~~
 13 ~~means a seller that is not a remote seller.~~

14 (8) ~~"Sales and use taxes" and "taxes" shall mean the sales and use taxes~~
 15 ~~levied by the state of Louisiana under the provisions of Title 47 of the Louisiana~~
 16 ~~Revised Statutes of 1950 and the sales and use taxes levied by local taxing~~
 17 ~~authorities in Louisiana under the provisions of the Constitution of Louisiana,~~
 18 ~~statutory laws authorizing the imposition of such taxes, and local sales and use tax~~
 19 ~~ordinances. The term "person" shall have the meaning provided for in R.S. 47:301(8)~~
 20 ~~for all purposes in state and local sales and use tax law.~~

21 (9) "Sales and use taxes" and "taxes" shall mean the sales and use taxes
 22 levied by the state of Louisiana under the provisions of Title 47 of the Louisiana
 23 Revised Statutes of 1950, and the sales and use taxes levied by local taxing
 24 authorities in Louisiana under the provisions of the Constitution of Louisiana,
 25 statutory laws authorizing the imposition of sales and use taxes, and local sales and
 26 use tax ordinances.

27 §340. Louisiana Sales and Use Tax Commission for Remote Sellers; members;
 28 powers

29 * * *

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 E.

2 * * *

3 (3) The commission and its operations shall be funded by an amount equal
4 to actual expenses incurred which amount shall not exceed one percent of the total
5 amount of state and local sales and use tax collected on remote sales by the
6 commission. Subject to the limitations provided in this Paragraph, this amount shall
7 be retained by the commission on a monthly basis from current collections of state
8 and local sales tax on remote sales as collected by the commission prior to monthly
9 distribution to the state and local collectors. The commission shall have no authority
10 to retain these monies unless and until a federal law authorizing states to require
11 remote sellers and their agents to collect state and local sales and use taxes on their
12 sales in each state has been enacted and becomes effective: or a decision by the
13 United States Supreme Court overrules the physical presence requirement for a
14 remote seller to collect and remit state and local sales and use tax on remote sales for
15 delivery into the state. Upon distribution of the local sales and use tax collected
16 from remote sellers by the Commission, the local collectors may retain the usual and
17 customary percentage of collections in accordance with local ordinances or
18 agreements.

19 F.(1) The commission shall develop rules and procedures in accordance with
20 the Administrative Procedure Act with respect to implementation of the provisions
21 of this Chapter. Unless contrary to a rule adopted in accordance with this Subsection,
22 the provisions of Chapter 18 of this Subtitle may be utilized by the commission, or
23 its duly authorized agents and employees, in the exercise of any power authorized
24 by this Section in the same manner that the provisions of Chapter 18 of this Subtitle
25 may be utilized by the secretary.

26 (2) The commission, or its duly authorized agents and employees, may take
27 any action related to the collection of tax within its jurisdiction that the secretary in
28 Chapter 18 of this Subtitle is authorized to take and any person aggrieved by any

1 such action shall have the same rights, including appeal or review as provided for in
2 Chapter 18 of this Subtitle.

3 (3) Any consideration of a request for refund and any appeal of the
4 commission's denial of a refund made to the Board of Tax Appeals shall occur in the
5 same manner and be subject to the same deadlines as provided for in Chapter 18 of
6 this Subtitle.

7 (4) The commission shall be considered a state collector for the purposes of
8 R.S. 47:1418(7)(d) and the related provisions of Chapter 17 of this Subtitle.

9 G. The commission shall have the power, duty, and authority:

10 (1) To serve as the single entity within the state of Louisiana responsible for
11 all state and local sales and use tax administration, return processing, and audits for
12 remote sales ~~sourced to~~ delivered into Louisiana.

13 * * *

14 (6) To require remote sellers to register with the commission.

15 (a) No later than thirty calendar days after surpassing either of the criteria
16 of R.S. 47:301(4)(m)(i), a remote seller shall submit an application for approval to
17 collect state and local sales and use tax on remote sales for delivery into Louisiana
18 to the Commission on a form prescribed by the Commission. A remote seller shall
19 commence collection of state and local sales and use tax, once notified the
20 Commission has approved the application, no later than sixty days after surpassing
21 either of the criteria of R.S. 47:301(4)(m)(i).

22 (b) Marketplace facilitators shall register with the Commission and
23 commence collection in accordance with R.S. 47:340.1(C).

24 * * *

25 (11) To enter into voluntary disclosure agreements with remote sellers as to
26 state and local sales and use taxes.

27 H. Nothing in this Chapter shall be construed to:

28 (1) Authorize or require any expenditure unless and until a federal law
29 authorizing states to require remote sellers and their agents to collect state and local

1 sales and use taxes on their sales in each state has been enacted and becomes
2 effective: or a decision by the United States Supreme Court overrules the physical
3 presence requirement for a remote seller to collect and remit state and local sales and
4 use tax on remote sales for delivery into the state.

5 * * *

6 §340.1. Marketplace facilitators; collection and remittance of state and local sales
7 and use tax

8 A. Definitions. For purposes of this Section, the following words and
9 phrases shall have the following meanings unless the context clearly indicates
10 otherwise:

11 (1) "Commission" means the Louisiana Sales and Use Tax Commission for
12 Remote Sellers set forth in this Chapter.

13 (2) "Marketplace" means any method through which a marketplace seller
14 may sell or offer for sale tangible personal property, admissions, or services which
15 are subject to taxation under this Subtitle for delivery into Louisiana.

16 (3)(a) "Marketplace Facilitator" means any person that facilitates a sale for
17 a marketplace seller through a marketplace by any of the following:

18 (i) Offering for sale through any means, by a marketplace seller, tangible
19 personal property, admissions, or services which are subject to taxation under this
20 Subtitle for delivery into Louisiana.

21 (ii) Collecting payment from a purchaser and transmitting the payment to the
22 marketplace seller, regardless of whether the person receives compensation or other
23 consideration in exchange for facilitating the sale or providing any other service
24 directly, or indirectly through any agreement or arrangement with one or more third
25 parties.

26 (b) "Marketplace Facilitator" shall not be construed to include a payment
27 processor which only handles the processing of payments between the marketplace
28 facilitator and the purchaser.

1 (4) "Marketplace Seller" means a person who sells or offers for sale tangible
2 personal property, admissions, or services which are subject to taxation under this
3 Subtitle for delivery into Louisiana through a marketplace that is owned, operated,
4 or controlled by a marketplace facilitator.

5 (5) "Remote Sale" means a sale made by a remote seller or a sale facilitated
6 by a marketplace facilitator.

7 (6) "Remote Seller" means a seller who sells for sale at retail, use,
8 consumption, distribution, or for storage to be used for consumption or distribution
9 any taxable tangible personal property, products transferred electronically, or
10 services for delivery within Louisiana, but does not have physical presence in
11 Louisiana, and is not considered a dealer as defined by R.S. 47:301(4)(a) through (l).

12 (7) "Secretary" means the secretary of the Department of Revenue.

13 B. Duties of Marketplace Facilitators. A marketplace facilitator shall be
14 considered the dealer for each remote sale for delivery into Louisiana and transacted
15 on a marketplace on behalf of a marketplace seller. A marketplace facilitator shall
16 be responsible for all obligations imposed on dealers under this Subtitle and keep
17 records and information required by the Commission to ensure proper collection and
18 remittance of sales and use tax, including but not limited to exemption certificates
19 and information from the marketplace seller that may be used to determine the
20 taxability of remote sales.

21 C. Calculation of Remote Sales and Criteria

22 (1) A marketplace facilitator shall collect and remit state and local sales and
23 use tax on all taxable remote sales for delivery into Louisiana which the marketplace
24 facilitator transacts on its own behalf or facilitates on behalf of a marketplace seller
25 regardless of whether the marketplace seller is a dealer, has registered as a dealer in
26 Louisiana, or otherwise would have been required to collect state and local sales and
27 use tax if the remote sale had not been facilitated by the marketplace facilitator.

28 (2) The requirement of Paragraph (1) of this Subsection shall only apply to
29 a marketplace facilitator who is a dealer or who facilitates a remote sale for delivery

1 in Louisiana of tangible personal property, products transferred electronically, or
2 services, if during the previous or current calendar year either of the following
3 criteria are met:

4 (a) The marketplace facilitator's gross revenue for sales delivered into
5 Louisiana exceeded one hundred thousand dollars from sales of tangible personal
6 property, products transferred electronically, or services.

7 (b) The marketplace facilitator sold for delivery into Louisiana tangible
8 personal property, products transferred electronically, or services in two hundred or
9 more separate transactions.

10 (3) In determining whether the criteria of Paragraph (2) of this Subsection
11 has been met, all taxable remote sales described in Paragraph (1) of this Subsection
12 shall be considered. However, a marketplace facilitator may voluntarily register for
13 and collect state and local sales and use tax as a dealer regardless of whether the
14 marketplace facilitator meets the criteria established in Paragraph (2) of this
15 Subsection.

16 D. Timing of Application and Collection

17 (1) No later than thirty calendar days after surpassing either of the criteria
18 of Paragraph (2) of Subsection C of this Section, a marketplace facilitator shall
19 submit an application for approval to collect state and local sales and use tax on
20 remote sales for delivery into Louisiana to the Commission on a form prescribed by
21 the Commission. A marketplace facilitator shall commence collection of state and
22 local sales and use tax, once notified the Commission has approved the application,
23 no later than sixty days after surpassing either of the criteria of Paragraph (2) of
24 Subsection C of this Section.

25 (2) A marketplace facilitator who is a dealer as defined by R.S. 47:301(4)(a)
26 through (1) shall collect state and local sales and use tax on remote sales for delivery
27 into Louisiana in accordance with R.S. 47:306.

28 E. Administration of Requirements to Collect and Remit State and Local
29 Sales and Use Tax

1 (1) For remote sales transacted on a marketplace, the marketplace facilitator
2 shall be responsible for the determination of taxability of remote sales for delivery
3 into Louisiana. Except as provided in Paragraph (6) of this Subsection, the
4 marketplace facilitator shall collect and remit to the Commission state and local
5 sales and use tax based on the applicable state and local rates and bases.

6 (2)(a) If a marketplace facilitator fails to collect sales tax as required by
7 Paragraph (1) of this Subsection due to incorrect or insufficient information provided
8 by the marketplace seller, the marketplace facilitator shall be relieved of liability for
9 failure to collect or remit the tax provided that the relief under this Paragraph shall
10 not exceed five percent of the total sales tax due from sales made or facilitated in this
11 state by the marketplace facilitator. If a marketplace facilitator is relieved of liability
12 under this Paragraph, the marketplace seller shall be liable for any amount of
13 uncollected or unremitted tax due.

14 (b) No relief authorized by this Paragraph shall be permitted for remote
15 sales made by a marketplace seller who is affiliated with the marketplace facilitator.
16 For purposes of this Section, persons or entities shall be considered affiliated if one
17 entity owns more than five percent of the other entity or both entities are subject to
18 the control of a common entity that owns more than five percent of each of the
19 entities.

20 (3) The state and local sales and use tax required to be collected by the
21 marketplace facilitator shall be due and payable monthly. For the purpose of
22 ascertaining the amount of tax payable, all marketplace facilitators shall transmit to
23 the Commission returns on forms prescribed, prepared, and furnished by the
24 Commission showing the gross sales, purchases, gross proceeds from lease or rental,
25 gross payments for lease or rental, gross proceeds derived from sales of services, or
26 gross payments for services arising from all taxable transactions during the preceding
27 calendar month, on or before the twentieth day of the month following the month in
28 which this tax is required to be collected. Thereafter, like returns shall be prepared
29 and transmitted to the Commission by marketplace facilitators on or before the

1 twentieth day of each month for the preceding calendar month. These returns shall
2 show any further information the Commission may require to correctly compute and
3 collect the tax levied. At the time of making the return required hereunder every
4 marketplace facilitator shall compute and remit to the Commission the required tax
5 due for the preceding calendar month, and failure to remit the tax shall cause the tax
6 to become delinquent. In the event the tax becomes delinquent, interest and penalties
7 imposed by Part IV of Chapter 18 of this Subtitle shall be an obligation to be
8 assessed, collected, and enforced against the marketplace facilitator in the same
9 manner as if it were a tax due.

10 (4) The marketplace facilitator shall be the sole person or entity subject to
11 audit for sales made by marketplace sellers but facilitated by the marketplace
12 facilitator. Marketplace sellers shall not be subject to audit for sales facilitated by
13 the marketplace facilitator except to the extent the marketplace facilitator seeks relief
14 under Paragraph (2) of this Subsection.

15 (5) A class action shall not be maintained against a marketplace facilitator
16 by or on behalf of purchasers arising from or related to an overpayment of sales or
17 use tax collected by the marketplace facilitator under this Section, regardless of
18 whether the action is characterized as a tax refund claim, provided the marketplace
19 facilitator did not intentionally collect state and local sales and use tax on remote
20 sales without regard to applicable state and local rates and bases.

21 (6) Until the Commission enforces collection and remittance of state and
22 local sales and use tax based on the state and local rates and bases, marketplace
23 facilitators shall collect and remit state and local sales and use tax to the secretary in
24 accordance with R.S. 47:302(K). Notice of enforcement by the Commission shall be
25 published in a policy statement as authorized by LAC 61:III.101 no later than thirty
26 days prior to the effective date of the enforcement.

27 F. Rules. (1) The Commission may establish specific procedures and
28 requirements concerning marketplace facilitators and the collection and remittance
29 of state and local sales and use tax through rules promulgated in accordance with the

1 Administrative Procedures Act. Unless contrary to a rule adopted in accordance with
2 this Subsection, the provisions of Chapter 18 of this Subtitle may be utilized by the
3 commission, or its duly authorized agents and employees, in the exercise of any
4 power authorized by this Section, in the same manner that the provisions of Chapter
5 18 may be utilized by the secretary.

6 (2) The Commission, or its duly authorized agents and employees, may take
7 any action related to the collection of tax within its jurisdiction that the secretary in
8 Chapter 18 of this Subtitle is authorized to take and any person aggrieved by any
9 such action shall have the same rights, including appeal or review as provided for in
10 Chapter 18 of this Subtitle.

11 (3) Any consideration of a request for refund and any appeal of the
12 Commission's denial of a refund made to the Board of Tax Appeals shall occur in the
13 same manner and subject to the same deadlines as provided for in Chapter 18 of this
14 Subtitle.

15 (4) The Commission shall be considered a state collector for the purposes of
16 R.S. 47:1418(7)(d) and the related provisions of Chapter 17 of this Subtitle II.

17 * * *

18 §1407. Jurisdiction of the board

19 The jurisdiction of the board shall extend to the following:

20 * * *

21 (6) All matters relating to appeals of administrative hearings, assessments,
22 and refund denials by the Louisiana Sales and Use Tax Commission for Remote
23 Sellers.

24 Section 2. Section 2 of Act No. 5 of the 2018 Second Extraordinary Session of the
25 Legislature is hereby amended and reenacted to read as follows:

26 * * *

27 Section 2. The provisions of this Act shall apply to all taxable periods
28 beginning on or after ~~the date of the final ruling by the United States Supreme Court~~
29 ~~in *South Dakota v. Wayfair Inc, Overstock.Com, Inc., and Newegg Inc.*, No. 17-494~~

1 (U.S. filed October 2, 2017) finding South Dakota 2016 Senate Bill No. 106
2 constitutional: July 1, 2019.

3 * * *

4 Section 3. The provisions of this Act shall be applicable to all taxable periods
5 beginning on or after July 1, 2019.

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)]

HB 547 Original 2019 Regular Session Abramson

Abstract: Provides for the establishment of marketplace facilitators and the administration of tax collection related to remote seller transactions.

Present law establishes the La. Sales and Use Tax Commission for Remote Sellers hereinafter "commission" as an independent agency within the Dept. of Revenue for the administration and collection of sales and use taxes related to remote sales.

Present law provides that the commission serves as the single entity in La. required under any potential federal law that may require remote sellers to collect and remit sales and use tax on remote sales. Proposed law expands the definition of federal law for the purposes of present law and proposed law.

Present law provides for a refund procedure for taxpayers to voluntarily pay use tax. Further provides that a refund request is filed in a manner determined by the secretary of the Dept. of Revenue (DOR) and accompanied by documentation along with an affidavit confirming delivery and use of the taxable property in a parish where no local use tax is levied.

Proposed law retains present law but provides that when delivery and use of taxable property occurs in a parish where there is no local use tax, an affidavit confirming no local use tax will be accepted in lieu of local paid use tax returns.

Present law provides that until the establishment of the commission, dealers are required to collect tax and to file all returns.

Proposed law changes present law by requiring dealers to collect tax and file returns until the commission enforces the collection and remittance of state and local sales tax and that notice by the commission to commence enforcement shall be published no later than 30 days prior to the date of enforcement.

Present law defines "non-remote sales", "non-remote sellers", "person", "sales and use taxes" and "taxes". Proposed law retains present law but also provides definitions for "marketplace facilitator", "marketplace seller", "remote sale", "remote seller" and changes the definition of "person."

Present law establishes a method of funding the commission's operations, however the Commission shall not be authorized to use these funds unless and until a federal law authorizes states to require remote sellers to collect state and local sales and use taxes becomes effective.

Proposed law retains present law but expands the definition of federal law for the purposes of this Section. Proposed law also provides that local collectors may be allowed to retain the usual and customary percentage of the taxes they collect.

Present law provides that the commission shall develop rules and procedures to carry out its purpose. Proposed law retains present law and expands the actions in which the commission is allow to take.

Present law provides for the powers and duties of the commission including requiring remote sellers to register with the commission. Proposed law retains present law but provides for time periods in which remote sellers much register.

Proposed law provides that marketplace facilitators must register with the Commission and shall collect and remit state and local sales and use tax on all taxable remote sales for delivery into La. which the marketplace facilitator transacts on its own behalf or facilitates on behalf of a marketplace seller.

Proposed law provides that the marketplace facilitator shall be responsible for the determination of taxability of remote sales for delivery into La.

Proposed law provides for the administrative requirements of filing a monthly return and remitting tax collected to the commission.

Present law provides for the jurisdiction of the Board of Tax Appeals. Proposed law expands the Board of Tax Appeal's jurisdiction to all matters related to the commission.

Present law, regarding the applicability of the provisions of present law relative to the commission and collection of state and local sales and use taxes on remote sales provides that the provisions of present law apply to all taxable periods beginning on or after the date of the final ruling by the U.S. Supreme Court in *South Dakota v. Wayfair Inc, Overstock.com, Inc., and Newegg Inc.*, finding South Dakota 2016 Senate Bill No. 106 constitutional.

Proposed law repeals the contingent applicability provisions thereby giving the provisions of present law immediate applicability.

(Amends R.S. 47:302(W)(3) and (6), 339(A)(2), (B)(3), (5)-(8), 340(E)(3), (F), (G)(1), and (H)(1) and §2 of Act No. 5 of the 2018 2nd E.S.; Adds R.S. 47:339(B)(9), 340(G)(6)(a) and (b), and (11), 340.1, and 1407(6))