

**LEGISLATIVE FISCAL OFFICE
Fiscal Note**



Fiscal Note On: **HB 547** HLS 19RS 234
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 22, 2019 11:25 AM	Author: ABRAMSON
Dept./Agy.: Revenue	Analyst: Benjamin Vincent
Subject: Sales and Use Tax Commission for Remote Sellers	

TAX/SALES & USE EG SEE FISC NOTE GF EX See Note Page 1 of 1
 Provides relative to collection of sales tax on remote sales

Proposed law requires dealers to collect and remit state and local sales and use taxes on a monthly basis on all taxable sales into Louisiana until the LA Sales & Use Tax Commission for Remote Sellers ("commission") enforces the collection and remittance by remote sellers. Proposed law provides for administrative rules that require remote sellers to register with the commission no later than July 1, 2020, and clarifies that local taxes are remitted to state or local collectors. Proposed law specifies that monies collected on behalf of a remote seller are to be deemed the property of the taxing authority and held in trust. Proposed law changes the applicability provisions in current law relative to the Commission from a final ruling in *South Dakota v Wayfair, Inc.* to any federal law that authorizes requiring remote sellers to collect and remit or U.S. Supreme Court decision that overrules the physical presence requirement.

Proposed law expands the jurisdiction of the Board of Tax Appeals (BTA) to all matters related to the Louisiana Sales and Use Tax Commission for Remote Sellers. Effective upon governor's signature.

EXPENDITURES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total						

REVENUES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

LDR reports no anticipated material expenditures as a result of implementation of proposed law.

Proposed law also expands the jurisdiction of BTA, which may result in additional BTA proceedings. To the extent this occurs, increased general fund and self-generated revenue expenditures may be incurred.

REVENUE EXPLANATION

Proposed law is anticipated to have no material impact on the magnitude of state revenue collections.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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