

2019 Regular Session

HOUSE BILL NO. 547

BY REPRESENTATIVE ABRAMSON

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AN ACT

To amend and reenact R.S. 47:302(W)(3) and (6), 339(A)(2), (B)(3), (5) through (8), 340(E)(2) and (3), (F), (G)(1), and (H)(1) and Section 2 of Act No. 5 of the 2018 Second Extraordinary Session of the Legislature and to enact R.S. 47:340(E)(4), (G)(6)(a) and (b), (11), (H)(15), and 1407(6), relative to the collection of certain sales and use tax; to provide for definitions; to provide for certain requirements; to provide for certain limitations; to provide for certain conditions; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:302(W)(3) and (6), 339(A)(2), (B)(3), (5) through (8), 340(E)(2) and (3), (F), (G)(1), and (H)(1) are hereby amended and reenacted and R.S. 47:340(E)(4), (G)(6)(a) and (b), (11), (H)(15) and 1407(6) are hereby enacted to read as follows:

§302. Imposition of tax

* * *

W.

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

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

~~(b) An affidavit affirming that~~ If the delivery and use of the taxable property will occur in a parish in which there is no sales and use tax imposed by any local taxing authority, ~~which affidavit has been filed with the local sales and use tax~~

1 amount of state and local sales and use tax collected on remote sales by the
2 commission. Subject to the limitations provided in this Paragraph, this amount shall
3 be retained by the commission on a monthly basis from current collections of state
4 and local sales tax on remote sales as collected by the commission prior to monthly
5 distribution to the state and local collectors. The commission shall have no authority
6 to retain these monies unless and until a federal law authorizing states to require
7 remote sellers and their agents to collect state and local sales and use taxes on their
8 sales in each state has been enacted and becomes effective: or a decision by the
9 United States Supreme Court overrules the physical presence requirement for a
10 remote seller to collect and remit state and local sales and use tax on remote sales for
11 delivery into the state. Upon distribution of the local sales and use tax collected
12 from remote sellers by the commission, the local collectors may retain the usual and
13 customary percentage of collections in accordance with local ordinances or
14 agreements.

15 (4) Upon the request of a state or local collector, the commission shall
16 provide taxpayer information and associated taxpayer history maintained by the
17 commission to the state or local collector in accordance with R.S. 47:1508.

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

25 (2) The commission, or its duly authorized agents and employees, may take
26 any action related to the collection of tax within its jurisdiction that the secretary in
27 Chapter 18 of this Subtitle is authorized to take and any person aggrieved by any
28 such action shall have the same rights, including appeal or review as provided for in
29 Chapter 18 of this Subtitle.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____