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## DIGEST

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HB 751 Original

2015 Regular Session

Robideaux

**Abstract:** Relative to the collection of state sales and use tax, provides for the rate and yearly limit on amounts paid to a dealer for the accounting for and remittance of state sales and use taxes.

Present law imposes a 4% state tax upon the sale, use, consumption, storage, or rental of certain tangible personal property and services.

Present law requires that dealers either monthly or quarterly transmit to the Dept. of Revenue a tax return showing the gross sales, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payments for services, arising from all taxable transactions during the preceding calendar month. The return shall also include a computation of taxes due.

Present law provides that a dealer may deduct and retain an amount equal to .935% of taxes collected as compensation for accounting for and remitting the taxes in a timely manner.

Proposed law imposes a limit on the amount of compensation permitted to a dealer who operates one or more business locations within this state to \$100,000 per year.

Applicable to all taxable transactions occurring on or after July 1, 2015.

Effective July 1, 2015.

(Amends R.S. 47:306(A)(3))