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## DIGEST

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HB 43 Original

2016 First Extraordinary Session

White

**Abstract:** Relative to the collection of state sales and use tax, provides for the rate and monthly limit on amounts authorized for compensation of a dealer (a/k/a "vendor") for the collection, accounting, 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 certain services.

Present law requires that a dealer 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 of their taxable transactions during the preceding calendar month. The return shall also include a computation of taxes due.

Proposed law imposes a \$1,000 per month limit on the amount of compensation authorized for a dealer who operates one or more business locations within La.

Applicable to all taxable transactions occurring on or after April 1, 2016.

Effective April 1, 2016.

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