
DIGEST

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HB 113 Original

2016 First Extraordinary Session

Hilferty

Abstract: Requires the registration of dealers who maintain a market for retail sales in Louisiana.

Proposed law requires online and catalog retailers outside the state of La. to give notice to customers that they may owe sales and use taxes to the state of La. for any purchases made through their website, online auction site, or catalogs. Specifies the location of notices and the content of the warning notice including on the website with a link to more information, on the website checkout page, on the catalog order form, and on the purchase order, bill receipt, or packing statement. Prohibits a retailer that does not collect the sales tax from claiming that the purchases are tax free. Further prohibits criminal penalties or civil liabilities for failure to comply with these requirements.

(Adds R.S. 47:306(F))