
The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

DIGEST

SB 8 Engrossed

2018 Second Extraordinary Session

Morrell

Present law requires those individuals and businesses defined as "dealers" to collect and remit the catalog tax from Louisiana customers.

Proposed law adds to the definition of "dealer" those individuals or businesses not physically present in the state, but that who sell over \$100,000 of goods or services into the state, who engage in 200 or more separate transactions with Louisiana customers, or who voluntarily register to collect and remit the catalog tax.

Present law provides that the Louisiana Sales and Use Tax Commission for Remote Sellers, is created and established within the Department of Revenue for the administration and collection of the sales and use tax imposed by the state and political subdivisions with respect to remote sales. The commission will:

- (1) Promote, to the extent feasible and in accordance with law, uniformity and simplicity in sales and use tax compliance in Louisiana, while reserving to political subdivisions their authority to impose and collect sales and use taxes as provided in present law.
- (2) With respect to any federal law as may be enacted by the United States Congress authorizing states to require remote sellers, except those remote sellers who qualify for the small seller exceptions as may be provided by federal law, serve as the single entity in Louisiana to require remote sellers and their designated agents to collect from customers and remit to the commission sales and use taxes on remote sales source to Louisiana on the uniform Louisiana state and local sales and use tax base established by Louisiana law.
- (3) Provide the minimum tax administration, collection, and payment requirements required by federal law with respect to the collection and remittance of sales and use tax imposed on remote sales.
- (4) Establish a fiscal agent solely for the purpose of remote seller remittances.

Proposed law retains present law and requires that the commission serve as the single entity in Louisiana to require remote sellers and their designated agents to collect from customers and remit to the commission sales and use taxes on remote sales sourced to Louisiana on the uniform Louisiana state and local sales and use tax base established by Louisiana law with respect to any federal law as may be enacted by the United States Congress or final ruling by the United States Supreme Court authorizing states to require remote sellers to collect and remit state and local sales and use taxes on their sales in each state, except those remote sellers who qualify for exceptions as may be provided

by federal law.

Proposed law's effectiveness is contingent upon the United States Supreme Court rendering a decision in favor of the state of South Dakota in *South Dakota v. Wayfair, Inc.*

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:339(A)(2) and (B)(2); Adds R.S. 47:301(4)(m))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes citations in order to make the provisions applicable to local government.
2. Authorizes the Louisiana Sales and Use Tax Commission for Remote Sellers to collect sales tax for all local governments contingent upon a final ruling of the U.S. Supreme Court.