

2018 Third Extraordinary Session

SENATE BILL NO. 1

BY SENATOR MORRELL

TAX/SALES. Changes the effective date for the definition of "dealer" for purposes of the sales and use tax imposed on transactions involving a remote seller. (gov sig)

1 AN ACT

2 To amend and reenact Section 2 of Act No. 5 of the 2018 Second Extraordinary Session of
3 the Legislature, relative to sales and use tax; to provide with respect to collection and
4 remittance of sales and use taxes; to provide for the effective date of the definition
5 of dealer; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. Section 2 of Act No. 5 of the 2018 Second Extraordinary Session of the
8 Legislature is hereby amended and reenacted to read as follows:

9 Section 2. The provisions of this Act shall apply to all taxable periods
10 beginning on or after ~~the date of the final ruling by the United States Supreme Court~~
11 ~~in *South Dakota v. Wayfair Inc., Overstock.Com, Inc., and Newegg Inc.*, No. 17-494~~
12 ~~(U.S. filed October 2, 2017) finding South Dakota 2016 Senate Bill No. 106~~
13 ~~constitutional~~ **August 1, 2018.**

14 Section 2. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become

1 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 1 Original

2018 Third Extraordinary Session

Morrell

Present law defines "dealer" as a person who does not have a physical presence in the state and who sells for delivery into La. tangible personal property, products transferred electronically, or services, if either:

- (1) The person's gross revenue from sales in La. exceeds \$100,000; or
- (2) The person engaged in 200 or more separate transactions in La.

Present law applies the definition of dealer to all taxable periods beginning on or after the date of the final ruling by the United States Supreme Court in *South Dakota v. Wayfair Inc., Overstock.Com, Inc., and Newegg Inc.*, finding South Dakota 2016 Senate Bill No. 106 constitutional.

Proposed law applies the definition of dealer to all taxable periods beginning on or after August 1, 2018.

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

(Amends Acts 2018 2nd ES No. 5, §2)