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HOUSE FLOOR AMENDMENTS

2020 Regular Session

Amendments proposed by Representative Riser to Reengrossed Senate Bill No. 138 by Senator Allain

1 AMENDMENT NO. 1

2 Delete Amendment No. 1 by the House Committee on Ways and Means (#2141).

3 AMENDMENT NO. 2

4 On page 9, between lines 11 and 12 insert the following:

5 **"F. Notwithstanding any other provision of law to the contrary, nothing**
6 **in this Section shall prohibit the marketplace facilitator and the marketplace**
7 **seller from contractually agreeing to have the marketplace seller and its**
8 **affiliates collect and remit all applicable taxes and fees if the marketplace seller**
9 **meets all of the following requirements:**

10 **(1) The marketplace seller has annual United States gross sales over one**
11 **billion dollars, including the gross sales of any affiliates, and in the case of**
12 **franchised entities, including the combined sales of all franchisees of a single**
13 **franchisor.**

14 **(2) The marketplace seller, or its affiliates, is a service supplier as defined**
15 **by R.S. 33:9109(B)(7) or is a seller as defined by R.S. 33:9109.1(B)(8).**

16 **(3) The marketplace seller provides evidence to the marketplace**
17 **facilitator that it is registered as a dealer defined by R.S. 47:301(4) with the**
18 **state and local collectors as defined by R.S. 47:301(2).**

19 **(4) The marketplace seller notifies the commission in a manner**
20 **prescribed by the commission that the marketplace seller and its affiliates will**
21 **collect and remit all applicable taxes and fees on its sales through the**
22 **marketplace and is liable for failure to collect or remit applicable taxes and fees**
23 **on its sales."**