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## DIGEST

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HB 11 Engrossed

2020 First Extraordinary Session

Stefanski

**Abstract:** Changes the amount of compensation persons required to collect and remit state sales and use taxes may deduct for collecting and remitting sales and use taxes.

Present law imposes a 4.45% state tax upon the sale, use, consumption, storage, or rental of certain tangible personal property and services.

Present law provides that the dealer shall be allowed to deduct and retain .935% of the total amount of taxes due for the purpose of compensating the dealer for accounting for and remitting the tax.

Proposed law changes the amount dealers may deduct and retain to 1.1% of the total amount of taxes due.

Present law further provides the aggregate state compensation for a dealer shall not exceed \$1,500 per calendar month. Proposed law retains present law.

Present law provides that the calculation of the compensation shall be based only on the taxes levied pursuant to R.S. 47:302, 321, 331, and R.S. 51:1286. Proposed law retains present law.

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