

2020 First Extraordinary Session

HOUSE BILL NO. 11

BY REPRESENTATIVE STEFANSKI

1 AN ACT

2 To amend and reenact R.S. 47:306(A)(3)(a), relative to the compensation of persons  
3 required to collect state sales and use tax; to provide for the amount of compensation  
4 persons required to collect state sales and use tax may deduct for the purpose of  
5 remitting sales and use taxes; to provide for certain requirements and limitations;  
6 and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:306(A)(3)(a) is hereby amended and reenacted to read as follows:

9 §306. Returns and payment of tax; penalty for absorption

10 A. General provisions.

11 \* \* \*

12 (3)(a) For the purpose of compensating the dealer in accounting for and  
13 remitting the tax levied by this Chapter, each dealer shall be allowed ~~.935~~ one and  
14 five hundredths percent of the amount of tax due and accounted for and remitted to  
15 the secretary in the form of a deduction in submitting his report and paying the  
16 amount due by him, provided the amount of any credit claimed for taxes already paid  
17 to a wholesaler shall not be deducted in computing the commission allowed the  
18 dealer hereunder. The aggregate state compensation for a dealer who operates one  
19 or more business locations within Louisiana shall not exceed one thousand five  
20 hundred dollars per calendar month. This compensation shall be allowed only if the  
21 payment of the dealer is timely paid and the return is timely filed. Notwithstanding  
22 any other provision of law, the calculation of this deduction shall be based only on

1           the taxes levied pursuant to R.S. 47:302, 321, 331, and R.S. 51:1286. There shall be  
2           no compensation for the taxes accounted for and remitted pursuant to R.S. 47:321.1  
3           or any other sales tax levied by the state.

4                                   \*       \*       \*

5           Section 2. This Act shall become effective August 1, 2020.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_