

2023 Regular Session

HOUSE BILL NO. 171

BY REPRESENTATIVE BEAULLIEU

1 AN ACT

2 To amend and reenact R.S. 47:301(4)(m)(i) and 340.1(C)(2) and (3) and (D), relative to
3 administration and collection of state and local sales and use taxes with respect to
4 remote sales; to provide relative to duties of entities defined as marketplace
5 facilitators; to provide relative to the requirement for a marketplace facilitator to
6 collect and remit sales and use taxes; to provide for conditions pursuant to which the
7 requirement applies; to provide for certain duties of the Louisiana Sales and Use Tax
8 Commission for Remote Sellers with respect to marketplace facilitators; to provide
9 for definitions; and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:301(4)(m)(i) and 340.1(C)(2) and (3) and (D) are hereby amended
12 and reenacted to read as follows:

13 §301. Definitions

14 As used in this Chapter, the following words, terms, and phrases have the
15 meanings ascribed to them in this Section, unless the context clearly indicates a
16 different meaning:

17 * * *

18 (4) "Dealer" includes every person who manufactures or produces tangible
19 personal property for sale at retail, for use, or consumption, or distribution, or for
20 storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined
21 to mean:

22 * * *

23 (m)(i) Any person who sells for delivery into Louisiana tangible personal
24 property, products transferred electronically, or services, and who does not have a

1 physical presence in Louisiana, if during the previous or current calendar year ~~either~~
2 ~~of the following criteria was met:~~

3 ~~(aa) The the person's gross revenue for sales delivered into Louisiana has~~
4 ~~exceeded one hundred thousand dollars from sales of tangible personal property,~~
5 ~~products transferred electronically, or services.~~

6 ~~(bb) The person sold for delivery into Louisiana tangible personal property,~~
7 ~~products transferred electronically, or services in two hundred or more separate~~
8 ~~transactions.~~

9 * * *

10 §340.1. Marketplace facilitators; collection and remittance of state and local sales
11 and use tax

12 * * *

13 C. Calculation of remote sales and criteria.

14 * * *

15 (2) The requirement of Paragraph (1) of this Subsection shall apply only to
16 a marketplace facilitator that makes or facilitates a remote sale for delivery in
17 Louisiana of tangible personal property, products transferred electronically, or
18 services; if, during the previous or current calendar year, ~~either of the following are~~
19 ~~met:~~

20 ~~(a) The the marketplace facilitator's gross revenue for retail sales delivered~~
21 ~~into Louisiana exceeded one hundred thousand dollars from sales of tangible~~
22 ~~personal property, products transferred electronically, or services.~~

23 ~~(b) The marketplace facilitator sold for delivery into Louisiana tangible~~
24 ~~personal property, products transferred electronically, or services in two hundred or~~
25 ~~more separate transactions.~~

26 (3) In determining whether the ~~criteria of~~ condition established in Paragraph
27 (2) of this Subsection ~~have~~ has been met, ~~all~~ only remote sales that are retail sales,
28 as defined in R.S. 47:301, shall be considered. However, a marketplace facilitator
29 may voluntarily register for and collect state and local sales and use tax as a dealer

1 regardless of whether the marketplace facilitator meets the ~~criteria~~ condition
2 established in Paragraph (2) of this Subsection.

3 D. Timing of application and collection.

4 No later than thirty calendar days after meeting ~~either of the criteria of the~~
5 condition established in Paragraph (C)(2) of this Section, a marketplace facilitator
6 shall submit an application for approval to collect state and local sales and use tax
7 on remote sales for delivery into Louisiana to the commission on a form prescribed
8 by the commission. The commission shall approve or deny the application and shall
9 notify the marketplace facilitator of the approval or denial no later than thirty
10 business days after receiving the complete application. A marketplace facilitator
11 shall commence collection of state and local sales and use tax, once notified of the
12 ~~commission has approved~~ commission's approval of the application, no later than
13 sixty days after meeting ~~either of the criteria of~~ the condition established in
14 Paragraph (C)(2) of this Section.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____