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

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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

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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.
15	* * *

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____