
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

SB 112 Original

DIGEST
2025 Regular Session

Jackson-Andrews

Present law provides compensation to dealers for the collection and remittance of state sales and use taxes in the form of a deduction against taxes due on the state sales and use tax return.

Proposed law allows each dealer compensation in the form of a deduction against the taxes due at the local rate of vendor's compensation specified in local ordinances but sets the aggregate maximum amount a dealer may retain for collecting and remitting local sales and use taxes at \$750 per month. Proposed law authorizes a dealer to claim the compensation through a deduction against local sales and use taxes due, if the return is filed timely on or before the 20th day of the month following the month of collection, and all tax shown due on the return is remitted on or before the 20th day of the month following the month of collection.

Proposed law prohibits sales and use taxes previously paid to a wholesaler from being claimed as compensation by a dealer.

Proposed law requires the inclusion of compensation as a deduction on certain returns managed and maintained by the Uniform Electronic Local Return and Remittance System for local sales and use taxes and by the Louisiana Sales and Use Tax Commission for Remote Sellers for state and local sales and use taxes.

Proposed law requires the Uniform Electronic Local Return and Remittance System to provide for compensation at the rate specified by local ordinances or other provisions of law.

Proposed law authorizes a deduction to compensate a remote seller for the collection and remittance of state and local sales and use taxes to the Louisiana Sales and Use Tax Commission for Remote Sellers.

Proposed law requires the Louisiana Sales and Use Tax Commission for Remote Sellers to provide for compensation at the rate specified by each taxing jurisdiction.

Effective on July 1, 2025, and applicable to taxable periods beginning on and after July 1, 2025.

(Adds R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and 340(G)(6)(d))