

RÉSUMÉ DIGEST

ACT 433 (SB 162)

2025 Regular Session

Reese

Existing law provides for the definition of dealer that includes any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, or services, and who does not have a physical presence in Louisiana, if during the previous or current calendar year the person's gross revenue for sales delivered into Louisiana has exceeded \$100,000 from sales of tangible personal property, products transferred electronically, or services.

New law changes the reference from products transferred electronically to digital products and otherwise retains existing law.

New law further defines a dealer to include any person who is engaged in business in La. through participation in the retail sales market within the state or who otherwise avails himself of the substantial privilege of carrying on business within the state, including through virtual or economic contacts, for purposes of the imposition of sales and use tax.

New law updates citations in existing law for economic thresholds.

Existing law defines the terms "remote sale" and "remote seller".

New law retains existing law.

Prior law defined the term "nonremote sale" as a sale that is not a remote sale.

New law repeals prior law.

New law authorizes vendor's compensation as a deduction against tax due on a timely filed return if all tax due on the return is remitted timely. Further authorizes the Louisiana Sales and Use Tax Commission for Remote Sellers to allow each taxing jurisdiction's specific rate of vendor's compensation a deduction against tax due and to reduce the monthly distribution accordingly.

Prior law defined a marketplace facilitator to specifically exclude any person who offers or facilitates the furnishing of sleeping rooms, cottages or cabins by hotels or who offers or facilitates the furnishing of rental cars by rental car companies.

New law repeals prior law.

Existing law requires a marketplace facilitator to collect and remit state and local sales and use tax on all taxable remote sales for delivery into Louisiana only if the marketplace facilitator that makes or facilitates the sale for delivery in Louisiana during the previous or current calendar year, has gross revenue for retail sales delivered into Louisiana that exceeded \$100,000.

New law retains existing law and further provides that once the marketplace facilitator's sales exceed \$100,000 during a calendar year, the marketplace facilitator shall be deemed a dealer for all future sales.

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

(Amends R.S. 47:301(4)(k)(i), 302(V)(1) and (2), 339(A)(2), (B)(6) and (7), and 340(G)(6)(a) and (H), and 340.1(A)(7) and (C)(2); adds R.S. 47:340(G)(6)(d); repeals R.S. 47:340.1(A)(4)(b)(iv))