

2016 First Extraordinary Session

HOUSE BILL NO. 43

BY REPRESENTATIVES WHITE AND COX

1 AN ACT

2 To amend and reenact R.S. 47:306(A)(3)(a), relative to state sales and use tax; to provide for  
3 the amount of dealer compensation for the accounting for and the remittance of taxes  
4 to the state; to provide for applicability; to provide for effectiveness; and to provide  
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

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

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

9 A. General provisions.

10 \* \* \*

11 (3)(a) For the purpose of compensating the dealer in accounting for and  
12 remitting the tax levied by this Chapter, each dealer shall be allowed .935 percent of  
13 the amount of tax due and accounted for and remitted to the secretary in the form of  
14 a deduction in submitting his report and paying the amount due by him, provided the  
15 amount of any credit claimed for taxes already paid to a wholesaler shall not be  
16 deducted in computing the commission allowed the dealer hereunder. The aggregate  
17 state compensation for a dealer who operates one or more business locations within  
18 Louisiana shall not exceed one thousand five hundred dollars per calendar month.  
19 This compensation shall be allowed only if the payment of the dealer is timely paid  
20 and the return is timely filed. Notwithstanding any other provision of law, the  
21 calculation of this deduction shall be based only on the taxes levied pursuant to R.S.  
22 47:302, 321, 331, and R.S. 51:1286. There shall be no compensation for the taxes  
23 accounted for and remitted pursuant to R.S. 47:321.1 or any other sales tax levied by  
24 the state.

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1           Section 2. This Act shall become effective on April 1, 2016, and shall be applicable  
2 to all taxable transactions occurring on or after April 1, 2016.

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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: \_\_\_\_\_