

2018 Second Extraordinary Session

HOUSE BILL NO. 17

BY REPRESENTATIVE FOIL

TAX/SALES & USE: Provides criteria for the definition of "dealer" for purposes of the sales tax imposed on transactions involving a remote seller (Item #26)

1 AN ACT

2 To amend and reenact R.S. 47:302(V)(1)(introductory paragraph), (a), (b)(introductory
3 paragraph), and (c), and to enact R.S. 47:302(V)(1)(d), relative to sales and use tax;
4 to provide with respect to collection and reporting of sales and use taxes; to provide
5 for the definition of dealer; to provide for effectiveness; and to provide for related
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(V)(1)(introductory paragraph), (a), (b)(introductory
9 paragraph), and (c) are hereby amended and reenacted and R.S. 47:302(V)(1)(d) is hereby
10 enacted to read as follows:

11 §302. Imposition of tax

12 * * *

13 V.(1) In addition to the definition of "dealer" as provided in R.S. 47:301(4)
14 for purposes of the ~~consumer-use~~ additional tax levied under R.S. 47:302(K), the
15 term "dealer" includes every person who manufactures or produces tangible personal
16 property for sale at retail, for use or consumption, or distribution, or for storage to
17 be used or consumed in a taxing jurisdiction. "Dealer" is further defined to mean:

18 (a)(i) Any person who sells for delivery into Louisiana tangible personal
19 property, products transferred electronically, or service and who does not have a

Proposed law retains present law and further defines "dealer" as a person who does not have a physical presence in the state and who sells for delivery into La. tangible personal property, products transferred electronically, or services, if either:

- (1) The person's gross revenue from sales in La. exceeds \$100,000; or
- (2) The person engaged in 200 or more separate transactions in La.

Proposed law also provides that a person may voluntarily register as a dealer for purposes of collecting the additional sales tax regardless of their revenue or number of sales.

(Amends R.S. 47:302(V)(1)(intro. para.), (a), (b)(intro. para.), and (c); Adds R.S. 47:302(V)(1)(d))