The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

## DIGEST 2018 Regular Session

Appel

<u>Present law</u> authorizes purchasers that have average annual purchases for a three-year period of \$5 million to apply for direct pay (DP) numbers allowing the purchaser to make all purchases without remitting the sales and use tax to their vendors and allowing the purchaser to report and pay the tax due directly to the Department of Revenue and local tax collection authorities.

<u>Proposed law</u> retains <u>present law</u> and authorizes taxpayers that are subsidiary entities of a private, nonprofit, tax-exempt organization, including entities in which the tax-exempt organization is the sole member, that otherwise meet the direct pay requirements to obtain DP numbers from the secretary of the Department of Revenue and local tax collection authorities to authorize the direct payment of sales and use tax to taxing authorities.

Effective July 1, 2018.

SB 529 Original

(Amends R.S. 47:303.1(B)(2), (C), (D), (F), and (G))