
DIGEST

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HB 12 Original

2018 Second Extraordinary Session

Leger

Abstract: Establishes criteria for the definition of "dealer" for purposes of registration of remote sellers as collectors of state tax.

Present law defines "dealer" for purposes of state and local sales and use taxes as a person who manufactures or produces tangible personal property for sale at retail, for use or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined for purposes of collection of the additional sales tax imposed under R.S. 47:302(K) to mean a person who engages in business in the state through a variety of methods that involve a transaction by a remote seller.

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))