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

DIGEST

SB 8 Original

2018 Second Extraordinary Session

Morrell

Present law requires those individuals and businesses defined as "dealers" to collect and remit the catalog tax from Louisiana customers.

Proposed law adds to the definition of "dealer" those individuals or businesses not physically present in the state, but that who sell over \$100,000 of goods or services into the state, who engage in 200 or more separate transactions with Louisiana customers, or who voluntarily register to collect and remit the catalog tax.

Proposed law's effectiveness is contingent upon the United States Supreme Court rendering a decision in favor of the state of South Dakota in *South Dakota v. Wayfair, Inc.*

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:302(V)(1))