

SENATE COMMITTEE AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 8 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "R.S. 47:302(V)(1)" and insert "R.S. 47:339(A)(2) and (B)(2) and
3 to enact R.S. 47:301(4)(m)"

4 AMENDMENT NO. 2

5 On page 1, line 3, delete "online and catalog" and insert "remote"

6 AMENDMENT NO. 3

7 On page 1, delete lines 6 through 14, and insert:

8 "Section 1. R.S. 47:339(A)(2) and (B)(2) are hereby amended and reenacted and R.S.
9 47:301(4)(m) is hereby enacted to read as follows:

10 §301. Definitions

11 As used in this Chapter the following words, terms, and phrases have the
12 meanings ascribed to them in this Section, unless the context clearly indicates a
13 different meaning:

14 * * *

15 (4) "Dealer" includes every person who manufactures or produces tangible
16 personal property for sale at retail, for use, or consumption, or distribution, or for
17 storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined
18 to mean:

19 * * *"

20 AMENDMENT NO. 4

21 On page 1, line 15, delete "(a)" and insert "(m)"

22 AMENDMENT NO. 5

23 On page 2, line 9, delete "sales taxes pursuant to R.S. 47:302(K)" and insert "**state and local**
24 **sales and use taxes as a dealer**"

25 AMENDMENT NO. 6

26 On page 2, delete lines 12 through 29, and on page 3, delete lines 1 through 25 and insert:

27 ** * *

28 §339. Louisiana Sales and Use Tax Commission for Remote Sellers

29 A. The Louisiana Sales and Use Tax Commission for Remote Sellers,
30 hereinafter referred to as "commission", is created and established within the
31 Department of Revenue for the administration and collection of the sales and use tax
32 imposed by the state and political subdivisions with respect to remote sales. The
33 commission shall:

34 * * *

35 (2) **With Serve as the single entity in Louisiana to require remote sellers**
36 **and their designated agents to collect from customers and remit to the**
37 **commission sales and use taxes on remote sales sourced to Louisiana on the**
38 **uniform Louisiana state and local sales and use tax base established by**
39 **Louisiana law with** respect to any federal law as may be enacted by the United
40 States Congress **or final ruling by the United States Supreme Court** authorizing
41 states to require remote sellers **to collect and remit state and local sales and use**

1 taxes on their sales in each state, except those remote sellers who qualify for the
2 ~~small seller~~ exceptions as may be provided by federal law, ~~serve as the single entity~~
3 ~~in Louisiana to require remote sellers and their designated agents to collect from~~
4 ~~customers and remit to the commission sales and use taxes on remote sales sourced~~
5 ~~to Louisiana on the uniform Louisiana state and local sales and use tax base~~
6 ~~established by Louisiana law.~~

7 * * *

8 B. As used in this Chapter, unless the context clearly indicates otherwise, the
9 following terms shall be defined as follows:

10 * * *

11 (3) "Federal law" shall mean any federal law as may be enacted by the United
12 States Congress or final ruling by the United States Supreme Court authorizing
13 states to require remote sellers, except those remote sellers who meet the ~~small seller~~
14 exceptions ~~of~~ provided by federal law, to collect and remit sales and use taxes on
15 remote sales sourced to Louisiana.

16 * * *"