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## DIGEST

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HB 374 Engrossed

2025 Regular Session

McFarland

**Abstract:** Adds "accommodations intermediaries" to the list of dealers considered marketplace facilitators for purposes of collecting and remitting state and local sales and use taxes on remote sales delivered into La.

Present law provides relative to imposition, administration, and collection of state and local sales and use tax on remote sales. Dealers for remote sales known as marketplace facilitators are responsible for all obligations imposed on dealers pursuant to present law and are required to keep records and information required by the La. Sales and Use Tax Commission for Remote Sellers to ensure proper collection and remittance of sales and use tax.

Present law defines "remote sale", "marketplace", "marketplace seller", "marketplace facilitator", and other key terms for purposes of present law. Provides that a "marketplace facilitator", with limited exceptions, means any person that facilitates a sale for a marketplace seller through a marketplace, owned, operated, or otherwise controlled by the person, by any of the following:

- (1) Offering for sale through any means, by a marketplace seller, tangible personal property or sales of services for delivery into La.
- (2) Collecting payment from the purchaser and transmitting all or part of the payment to the marketplace seller.

Present law excludes all of the following persons from the definition of "marketplace facilitator":

- (1) A payment processor that only handles the processing of payments between the marketplace facilitator and the purchaser.
- (2) A platform or forum that provides advertising services as long as the advertising service platform or forum does not also engage directly or indirectly through one or more affiliated persons in the activities collecting payment from a purchaser and transmitting the payment to the marketplace seller.
- (3) A derivatives clearing organization, a designated contract market, foreign board of trade or swap execution facility, registered with the Commodity Futures Trading Commission (CFTC registered platforms), and any clearing members, futures commission merchants, or brokers when using the services of CFTC registered platforms.

- (4) Any person who offers or facilitates the furnishing of sleeping rooms, cottages, or cabins by hotels or who offers or facilitates the furnishing of rental cars by rental car companies.

Proposed law retains present law with respect to the duties and responsibilities of marketplace facilitators but changes the definition of "marketplace facilitator" to include an accommodations intermediary who offers or facilitates the furnishing of sleeping rooms, cottages, or cabins by hotels.

Proposed law defines an "accommodations intermediary" as a person other than the owner, operator, or manager of a sleeping room, cottage, cabin, room, suite, condominium, townhouse, rental house, or other accommodation who facilitates the furnishing of an accommodation to a transient guest through a marketplace owned, operated, or otherwise controlled by the person.

Effective July 1, 2025.

(Amends R.S. 47:340.1(A))