

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 162

2025 Regular Session

Reese

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/SALES: Provides relative to the collection and administration of sales and use taxes.

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Remove exclusion of a person who offers or facilitates the furnishing of rental cars by rental car companies from the definition of marketplace facilitator.
2. Make technical changes.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 162 Reengrossed

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Present law provides for the definition of dealer that includes any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, or services, and who does not have a physical presence in Louisiana, if during the previous or current calendar year the person's gross revenue for sales delivered into Louisiana has exceeded \$100,000 from sales of tangible personal property, products transferred electronically, or services.

Proposed law changes the reference from products transferred electronically to digital products and otherwise retains present law.

Proposed law includes anyone engaged in business in La. through participation in the retail sales market within the state or who otherwise avails himself of the substantial privilege of carrying on business within the state, including through virtual or economic contacts in the definition of dealer for purposes of the imposition of sales and use tax.

Present law references the citation for economic nexus thresholds.

Proposed law updates the citations in present law and otherwise retains present law.

Present law defines remote sale as a sale that is made by a remote seller for delivery into Louisiana.

Proposed law retains present law.

Present law defines nonremote sale as a sale that is not a remote sale.

Proposed law repeals present law.

Proposed law authorizes vendor's compensation as a deduction against tax due on a timely filed return if all tax due on the return is remitted timely. Further authorizes the Louisiana Sales and Use Tax Commission for Remote Sellers to allow each taxing jurisdiction's specific rate of vendor's compensation a deduction against tax due and to reduce the monthly distribution accordingly.

Present law defines a marketplace facilitator to specifically exclude 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 repeals the exclusion of a person who offers or facilitates the furnishing of rental cars by rental car companies and otherwise retains present law.

Present law requires a marketplace facilitator to collect and remit state and local sales and use tax on all taxable remote sales for delivery into Louisiana only if the marketplace facilitator that makes or facilitates the sale for delivery in Louisiana during the previous or current calendar year, had gross revenue for retail sales delivered into Louisiana that exceeded \$100,000.

Proposed law retains present law and further provides that once the marketplace facilitator's sales exceed \$100,000 during a calendar year, the marketplace facilitator shall be deemed a dealer for all future sales.

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

(Amends R.S. 47:301(4)(k)(i), 302(V)(1) and (2), 339(A)(2), (B)(6) and (7), and 340(G)(6)(a) and (H), 340.1(A)(4)(b)(iv) and (7), and (C)(2); adds R.S. 47:340(G)(6)(d))