

SENATE BILL NO. 112

BY SENATORS JACKSON-ANDREWS AND FOIL AND REPRESENTATIVE ROMERO

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To enact R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii) and 340(G)(6)(d),
3 relative to sales and use tax; to authorize compensation for certain dealers and
4 remote sellers for the collection and remittance of taxes; to provide compensation in
5 the form of a deduction against taxes due; to authorize compensation at the rate or
6 percentage as specified in law; to require the inclusion of compensation as a
7 deduction on certain returns; to provide for an effective date; and to provide for
8 related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and
11 340(G)(6)(d) are hereby enacted to read as follows:

12 §337.2. Intent; application and interpretation of Chapter

13 * * *

14 B.(1) * * *

15 (3) Other provisions of law or local ordinance shall control and be applicable
16 only with respect to the following:

17 * * *

18 **(e) Vendor's compensation.**

19 * * *

20 §337.18. Returns and payment of tax; penalty for absorption

A. * * *

(3) For the purpose of compensating the dealer in accounting for and remitting the tax levied by the local ordinance, each dealer shall be allowed compensation at the rate specified in the local ordinance in the form of a deduction in submitting his report and paying the amount due by him, provided the amount due was not delinquent at the time of payment. The amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the compensation allowed by the dealer.

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§337.23. Uniform electronic local return and remittance system; official record of tax rates and exemptions; filing and remittance of local sales and use taxes; penalties for violations

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C. The uniform electronic local return and remittance system and the posting of the information required by Subsection H of this Section shall be managed, maintained, and supervised by the board with the advice of the advisory committee and the secretary, and the system shall include the following:

(1)(a) The system shall allow the taxpayer to file a sales and use tax return that is uniform for each taxing authority except for the following:

* * *

(ii) The vendor's compensation allowed.

* * *

§340. Louisiana Sales and Use Tax Commission for Remote Sellers; members; powers

* * *

G. The commission shall have the power, duty, and authority:

* * *

(6) To require remote sellers and qualifying nonremote sellers to register with the commission.

* * *

(d) Vendor's compensation shall be allowed as a deduction against tax due if the return is filed timely on or before the twentieth day of the month following the month of collection and all tax shown due on the return is remitted on or before the twentieth day of the month following the month of collection. The commission shall apply each taxing jurisdiction's specific rate of vendor's compensation as a deduction against tax due and shall reduce the monthly distribution provided for by Paragraph (E)(2) of this Section accordingly.

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Section 2. This Act shall become effective on July 1, 2025, and shall be applicable to taxable periods beginning on and after July 1, 2025.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____