

## RÉSUMÉ DIGEST

ACT 82 (HB 374)

2025 Regular Session

McFarland

Existing 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 existing 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.

Existing law defines "remote sale", "marketplace", "marketplace seller", "marketplace facilitator", and other key terms for purposes of existing 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.

Existing 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.

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

New law defines a "shared hotel brand" as an identifying trademark in which a hotel owner, operator, or manager is expressly licensed to operate pursuant to the terms of a hotel franchise or management agreement. New law excludes a shared hotel brand from the definition of a marketplace facilitator.

New 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.

New law requires, beginning Jan. 1, 2026, an accommodations intermediary remitting sales and use taxes to the La. Sales and Use Tax Commission for Remote Sellers as a marketplace facilitator to also remit occupancy taxes due on the furnishing of sleeping rooms or cabins

by hotels to the commission subject to the same rules, administration, and rights in existing law.

Effective July 1, 2025.

(Amends R.S. 47:340.1(A); Adds R.S. 47:340.1(G))