
SENATE COMMITTEE AMENDMENTS

2018 Third Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 1 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 3, after "Legislature" insert "and R.S. 47:339(A)(2)"

3 AMENDMENT NO. 2

4 On page 1, between lines 13 and 14 insert:

5 "Section 2. R.S. 47:339(A)(2) is hereby amended and reenacted to read as follows:
6 §339. Louisiana Sales and Use Tax Commission for Remote Sellers

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

12 * * *

13 (2) Serve as the single entity in Louisiana to require remote sellers and their
14 designated agents to collect from customers and remit to the commission, sales and
15 use taxes on remote sales sourced to Louisiana on the ~~uniform~~ Louisiana state and
16 local sales and use tax base established by Louisiana law ~~with respect~~ **applicable**
17 **pursuant** to any federal law as may be enacted by the United States Congress or
18 ~~final~~ ruling by the United States Supreme Court authorizing states to require remote
19 sellers to collect and remit state and local sales and use taxes on their sales in each
20 state, except those remote sellers who qualify for exceptions as may be provided by
21 federal law.

22 * * *

23 Section 3. Any provision of Chapter 2-E of Subtitle II of Title 47 of the
24 Louisiana Revised Statutes of 1950 requiring a federal law to be enacted or effective
25 for the provision to become effective shall be effective as of June 21, 2018."

26 AMENDMENT NO. 3

27 On page 1, line 14, delete "Section 2." and insert "Section 4."