
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 1 Engrossed

2018 Third Extraordinary Session

Morrell

Present law defines "dealer" as a person who does not have a physical presence in the state and who sells for delivery into La. tangible personal property, products transferred electronically, or services, if either:

- (1) The person's gross revenue from sales in La. exceeds \$100,000; or
- (2) The person engaged in 200 or more separate transactions in La.

Present law applies the definition of dealer to all taxable periods beginning on or after the date of the final ruling by the United States Supreme Court in *South Dakota v. Wayfair Inc, Overstock.Com, Inc., and Newegg Inc.*, finding South Dakota 2016 Senate Bill No. 106 constitutional.

Proposed law applies the definition of dealer to all taxable periods beginning on or after August 1, 2018.

Present law provides for the creation of the Louisiana Sales and Use Tax Commission for Remote Sellers.

Proposed law retains present law but makes technical changes.

Provides that any provision of Chapter 2-E of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 requiring a federal law to be enacted or effective for the provision to become effective shall be effective as of June 21, 2018.

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

(Amends Acts 2018 2nd ES No. 5, §2 and R.S. 47:339(A)(2))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Make technical changes effective to the Louisiana Sales and Use Tax Commission for Remote Sellers.