

ACT No. 15

2023 Regular Session

HOUSE BILL NO. 171

BY REPRESENTATIVE BEAULLIEU

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AN ACT

To amend and reenact R.S. 47:301(4)(m)(i) and 340.1(C)(2) and (3) and (D), relative to administration and collection of state and local sales and use taxes with respect to remote sales; to provide relative to duties of entities defined as marketplace facilitators; to provide relative to the requirement for a marketplace facilitator to collect and remit sales and use taxes; to provide for conditions pursuant to which the requirement applies; to provide for certain duties of the Louisiana Sales and Use Tax Commission for Remote Sellers with respect to marketplace facilitators; to provide for definitions; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:301(4)(m)(i) and 340.1(C)(2) and (3) and (D) are hereby amended and reenacted to read as follows:

§301. Definitions

As used in this Chapter, the following words, terms, and phrases have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

* * *

(4) "Dealer" includes every person who manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined to mean:

* * *

(m)(i) Any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, or services, and who does not have a

1 physical presence in Louisiana, if during the previous or current calendar year ~~either~~
2 ~~of the following criteria was met:~~

3 ~~(aa) The the person's gross revenue for sales delivered into Louisiana has~~
4 ~~exceeded one hundred thousand dollars from sales of tangible personal property,~~
5 ~~products transferred electronically, or services.~~

6 ~~(bb) The person sold for delivery into Louisiana tangible personal property,~~
7 ~~products transferred electronically, or services in two hundred or more separate~~
8 ~~transactions.~~

9 * * *

10 §340.1. Marketplace facilitators; collection and remittance of state and local sales
11 and use tax

12 * * *

13 C. Calculation of remote sales and criteria.

14 * * *

15 (2) The requirement of Paragraph (1) of this Subsection shall apply only to
16 a marketplace facilitator that makes or facilitates a remote sale for delivery in
17 Louisiana of tangible personal property, products transferred electronically, or
18 services; if, during the previous or current calendar year, ~~either of the following are~~
19 ~~met:~~

20 ~~(a) The the marketplace facilitator's gross revenue for retail sales delivered~~
21 ~~into Louisiana exceeded one hundred thousand dollars from sales of tangible~~
22 ~~personal property, products transferred electronically, or services.~~

23 ~~(b) The marketplace facilitator sold for delivery into Louisiana tangible~~
24 ~~personal property, products transferred electronically, or services in two hundred or~~
25 ~~more separate transactions.~~

26 (3) In determining whether the ~~criteria of~~ condition established in Paragraph
27 (2) of this Subsection ~~have~~ has been met, ~~all~~ only remote sales that are retail sales,
28 as defined in R.S. 47:301, shall be considered. However, a marketplace facilitator
29 may voluntarily register for and collect state and local sales and use tax as a dealer

