

# ACT No. 82

2025 Regular Session

HOUSE BILL NO. 374

BY REPRESENTATIVE MCFARLAND

1 AN ACT

2 To amend and reenact R.S. 47:340.1(A) and to enact R.S. 47:340.1(G), relative to collection  
3 and remittance of sales and use taxes; to provide for the collection and remittance of  
4 taxes on certain remote sales; to provide for definitions; to provide for an effective  
5 date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:340.1(A) is hereby amended and reenacted and R.S. 47:340.1(G)  
8 is hereby enacted to read as follows:

9 §340.1. Marketplace facilitators; collection and remittance of state and local sales  
10 and use tax

11 A. Definitions. For purposes of this Section, the following words and phrases  
12 shall have the following meanings, unless the context clearly indicates otherwise:

13 (1) "Accommodations intermediary" means a person other than the owner,  
14 operator, or manager of a sleeping room, cottage, cabin, room, suite, condominium,  
15 townhouse, rental house, or other accommodation who facilitates the furnishing of  
16 an accommodation to a transient guest through a marketplace owned, operated, or  
17 otherwise controlled by the person. An accommodations intermediary shall be  
18 considered a "marketplace facilitator" pursuant to the provisions of Subparagraph  
19 (5)(a) of this Subsection. An accommodations intermediary shall not include any  
20 person included in Subparagraph (5)(b) of this Subsection.

21 ~~(1)~~(2) "Affiliate" means an entity that owns more than five percent of the  
22 other entity or both entities are subject to the control of a common entity that owns  
23 more than five percent of each of the other entities.

1                   ~~(2)~~(3) "Commission" means the Louisiana Sales and Use Tax Commission  
2                   for Remote Sellers set forth in this Chapter.

3                   ~~(3)~~(4) "Marketplace" means any physical or electronic platform or forum,  
4                   owned, operated, or otherwise controlled by the marketplace facilitator, through  
5                   which a marketplace seller may sell or offer for sale tangible personal property,  
6                   digital products, or sales of services for delivery into Louisiana.

7                   ~~(4)~~~~(a)~~(5)(a) "Marketplace facilitator" means any person, including an  
8                   accommodations intermediary, that facilitates a sale for a marketplace seller through  
9                   a marketplace, owned, operated, or otherwise controlled by the person, by any of the  
10                  following:

11                  (i) Offering for sale through any means, by a marketplace seller, tangible  
12                  personal property or sales of services for delivery into Louisiana.

13                  (ii) Collecting payment from the purchaser and transmitting all or part of the  
14                  payment to the marketplace seller, regardless of whether the person receives  
15                  compensation or other consideration in exchange for facilitating the sale or providing  
16                  any other service directly or indirectly through any agreement or arrangement with  
17                  one or more third parties.

18                  (b) "Marketplace facilitator" shall not include any of the following:

19                  (i) A payment processor that only handles the processing of payments  
20                  between the marketplace facilitator and the purchaser.

21                  (ii) A platform or forum that provides advertising services, including listing  
22                  products for sale, so long as the advertising service platform or forum does not also  
23                  engage directly or indirectly through one or more affiliated persons in the activities  
24                  described in Item (a)(ii) of this Paragraph.

25                  (iii) A derivatives clearing organization, a designated contract market,  
26                  foreign board of trade or swap execution facility, registered with the Commodity  
27                  Futures Trading Commission (CFTC registered platforms), and any clearing  
28                  members, futures commission merchants, or brokers when using the services of  
29                  CFTC registered platforms.

(iv) 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.

(v) Shared hotel brand.

~~(5)~~(6) "Marketplace seller" means a person who sells or offers for sale tangible personal property, digital products, or sales of services for delivery into Louisiana through a marketplace that is owned, operated, or controlled by a marketplace facilitator.

~~(6)~~(7) "Remote sale" means a sale made by a remote seller or a sale facilitated by a marketplace facilitator.

~~(7)~~(8) "Remote seller" means a seller who sells for sale at retail, use, consumption, distribution, or for storage to be used for consumption or distribution any taxable tangible personal property, products transferred electronically, or services for delivery within Louisiana, but does not have a physical presence in Louisiana.

~~(8)~~(9) "Secretary" means the secretary of the Department of Revenue.

(10) "Local occupancy tax" means a tax levied by a local taxing authority upon the furnishing or occupancy of sleeping rooms, hotel rooms, motel rooms, overnight camping facilities, or any other similar accommodation or establishment authorized under the Louisiana Revised Statutes of 1950, including but not limited to Title 33 and Title 47, to levy occupancy taxes.

(11) "Local taxing authority" means parishes, municipalities, special taxing districts, political subdivisions, parish governing bodies, and commissions created pursuant to R.S. 33:4574(B) that are authorized under the Louisiana Revised Statutes of 1950, including but not limited to Title 33 and Title 47, to levy occupancy taxes.

(12) "Shared hotel brand" means an identifying trademark that an owner, operator, or manager is expressly licensed to operate a hotel under, in accordance with the terms of a hotel franchise or management agreement.

\* \* \*

\* \* \*

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_