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SENATE BILL NO. 112

BY SENATORS JACKSON-ANDREWS AND FOIL AND REPRESENTATIVE ROMERO

AN ACT

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

relative to sales and use tax; to authorize compensation for certain dealers a remote sellers for the collection and remittance of taxes; to provide compensation the form of a deduction against taxes due; to authorize compensation at the rate percentage as specified in law; to require the inclusion of compensation as deduction on certain returns; to provide for an effective date; and to provide related matters. Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and 340(G)(6)(d) are hereby enacted to read as follows: \$\frac{11}{8}\$ \$\frac{340(G)(6)(d)}{8}\$ are hereby enacted to read as follows: \$\frac{8}{337.2}\$. Intent; application and interpretation of Chapter \$\frac{8}{8}\$ * * \$\frac{8}{14}\$ \$\frac{8}{15}\$ * *		
remote sellers for the collection and remittance of taxes; to provide compensation the form of a deduction against taxes due; to authorize compensation at the rate percentage as specified in law; to require the inclusion of compensation at deduction on certain returns; to provide for an effective date; and to provide related matters. Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), a 340(G)(6)(d) are hereby enacted to read as follows: \$337.2. Intent; application and interpretation of Chapter ** Be it enacted by the Legislature of Louisiana: (a) Other provisions of law or local ordinance shall control and be applicated only with respect to the following: ** ** ** ** ** ** ** ** **	2	To enact R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii) and 340(G)(6)(d),
the form of a deduction against taxes due; to authorize compensation at the rate percentage as specified in law; to require the inclusion of compensation as deduction on certain returns; to provide for an effective date; and to provide related matters. Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), as 340(G)(6)(d) are hereby enacted to read as follows: \$\frac{8}{337.2}\$. Intent; application and interpretation of Chapter \$\frac{8}{337.2}\$. Intent; application and interpretation of Chapter \$\frac{8}{337.2}\$. Other provisions of law or local ordinance shall control and be applicated only with respect to the following: \$\frac{8}{337.2}\$. Intent; application and interpretation of Chapter	3	relative to sales and use tax; to authorize compensation for certain dealers and
percentage as specified in law; to require the inclusion of compensation as deduction on certain returns; to provide for an effective date; and to provide related matters. Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), as 340(G)(6)(d) are hereby enacted to read as follows: \$\frac{\sqrt{337.2}}{\sqrt{100}}\$ interpretation of Chapter \$\frac{\sqrt{\sqrt{337.2}}}{\sqrt{100}}\$ interpretation of Chapter \$\frac{\sqrt{\sqrt{\sqrt{\sqrt{337.2}}}}{\sqrt	4	remote sellers for the collection and remittance of taxes; to provide compensation in
deduction on certain returns; to provide for an effective date; and to provide related matters. Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), a 340(G)(6)(d) are hereby enacted to read as follows: \$337.2. Intent; application and interpretation of Chapter *** Be it enacted by the Legislature of Louisiana: \$340(G)(6)(d) are hereby enacted to read as follows: \$340(G)(6)(d) are hereby enacted to read as follows: \$340(G)(6)(d) are hereby enacted to read as follows: \$337.2. Intent; application and interpretation of Chapter *** (3) Other provisions of law or local ordinance shall control and be applicated only with respect to the following: *** *** ** ** ** ** ** ** **	5	the form of a deduction against taxes due; to authorize compensation at the rate or
8 related matters. 9 Be it enacted by the Legislature of Louisiana: 10 Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and 340(G)(6)(d) are hereby enacted to read as follows: 12 §337.2. Intent; application and interpretation of Chapter 13 * * * 14 B.(1) * * * 15 (3) Other provisions of law or local ordinance shall control and be applicated only with respect to the following: 16 * * * 18 * * 18 * * 19 * * *	6	percentage as specified in law; to require the inclusion of compensation as a
Be it enacted by the Legislature of Louisiana: Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and an an an anti-property of the section of the sect	7	deduction on certain returns; to provide for an effective date; and to provide for
Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), a 340(G)(6)(d) are hereby enacted to read as follows: [12] §337.2. Intent; application and interpretation of Chapter [13] * * * * [14] B.(1) * * * [15] (3) Other provisions of law or local ordinance shall control and be applicated only with respect to the following: [16] * * * * [17] * * * [18] (e) Vendor's compensation. [19]	8	related matters.
340(G)(6)(d) are hereby enacted to read as follows: § 337.2. Intent; application and interpretation of Chapter * * * B.(1) * * * (3) Other provisions of law or local ordinance shall control and be applicated only with respect to the following: * * * (e) Vendor's compensation. * * * *	9	Be it enacted by the Legislature of Louisiana:
\$337.2. Intent; application and interpretation of Chapter * * * B.(1) * * * (3) Other provisions of law or local ordinance shall control and be applicated only with respect to the following: * * * (e) Vendor's compensation. * * * *	10	Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and
13 * * * * 14 B.(1) * * * 15 (3) Other provisions of law or local ordinance shall control and be applical only with respect to the following: 17 * * * 18 (e) Vendor's compensation. 19 * * *	11	340(G)(6)(d) are hereby enacted to read as follows:
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only with respect to the following: * * * (e) Vendor's compensation. * * * *	14	B.(1) * * *
17 * * * * 18 (e) Vendor's compensation. 19 * * * *	15	(3) Other provisions of law or local ordinance shall control and be applicable
18	16	only with respect to the following:
19 * * *	17	* * *
	18	(e) Vendor's compensation.
§337.18. Returns and payment of tax; penalty for absorption	19	* * *
	20	§337.18. Returns and payment of tax; penalty for absorption

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1	A. * * *
2	(3) For the purpose of compensating the dealer in accounting for and
3	remitting the tax levied by the local ordinance, each dealer shall be allowed
4	compensation at the rate specified in the local ordinance in the form of a
5	deduction in submitting his report and paying the amount due by him, provided
6	the amount due was not delinquent at the time of payment. The amount of any
7	credit claimed for taxes already paid to a wholesaler shall not be deducted in
8	computing the compensation allowed by the dealer.
9	* * *
10	§337.23. Uniform electronic local return and remittance system; official record of
11	tax rates and exemptions; filing and remittance of local sales and use
12	taxes; penalties for violations
13	* * *
14	C. The uniform electronic local return and remittance system and the posting
15	of the information required by Subsection H of this Section shall be managed,
16	maintained, and supervised by the board with the advice of the advisory committee
17	and the secretary, and the system shall include the following:
18	(1)(a) The system shall allow the taxpayer to file a sales and use tax return
19	that is uniform for each taxing authority except for the following:
20	* * *
21	(ii) The vendor's compensation allowed.
22	* * *
23	§340. Louisiana Sales and Use Tax Commission for Remote Sellers; members;
24	powers
25	* * *
26	G. The commission shall have the power, duty, and authority:
27	* * *
28	(6) To require remote sellers and qualifying nonremote sellers to register with
29	the commission.
30	* * *

1 (d) Vendor's compensation shall be allowed as a deduction against tax 2 due if the return is filed timely on or before the twentieth day of the month following the month of collection and all tax shown due on the return is remitted 3 4 on or before the twentieth day of the month following the month of collection. 5 The commission shall apply each taxing jurisdiction's specific rate of vendor's compensation as a deduction against tax due and shall reduce the monthly 6 7 distribution provided for by Paragraph (E)(2) of this Section accordingly. 8 Section 2. This Act shall become effective on July 1, 2025, and shall be applicable 9 10 to taxable periods beginning on and after July 1, 2025. PRESIDENT OF THE SENATE SPEAKER OF THE HOUSE OF REPRESENTATIVES GOVERNOR OF THE STATE OF LOUISIANA

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APPROVED: _____