

## Sales/Use/Indirect:

### Louisiana Sales and Use Tax Commission for Remote Sellers Posts Draft VDA Guidance

*Draft Policy & Procedure Memorandum*, La. Sales and Use Tax Comm'n for Remote Sellers (11/18/21); *Proposed Reg. Section 61:III.2905*, La. Sales and Use Tax Comm'n for Remote Sellers (11/18/21); *Louisiana Sales and Use Tax Commission for Remote Sellers (Materials)*, La. Dept. of Rev. (11/18/21). As part of its recent meeting held on November 18, 2021, the Louisiana Sales and Use Tax Commission for Remote Sellers posted a draft proposed regulation and draft policy and procedure memorandum that includes "general guidance and procedures for the administration of voluntary disclosure agreements" (VDAs). The draft proposed rule defines relevant terms, explains underlying requirements for participation, and includes some potential benefits for qualifying VDA participants like limited look-back periods and penalty waiver. Please contact us with any questions.

**URL:** <https://revenue.louisiana.gov/Miscellaneous/Penalty%20Waiver%20PPM%20-%20DRAFT%20111621.pdf>

**URL:** [https://revenue.louisiana.gov/Miscellaneous/Remote%20Seller%20VDA%20Reg\\_%20Final%20Draft.pdf](https://revenue.louisiana.gov/Miscellaneous/Remote%20Seller%20VDA%20Reg_%20Final%20Draft.pdf)

**URL:** <https://revenue.louisiana.gov/LawsAndPolicies/RemoteSellersCommissionMaterials>

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