

Sales/Use/Indirect:

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

Proposed Reg. Section 61:III.2905, La. Sales and Use Tax Comm'n for Remote Sellers (1/13/22). As part of its recent meeting held on January 13, 2022, the Louisiana Sales and Use Tax Commission for Remote Sellers has released draft proposed rule changes that include 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. Among its revisions, the draft proposed rule defines a VDA application to include an "Application to Request Voluntary Disclosure Agreement" or an "application for multistate voluntary disclosure" filed with the Multistate Tax Commission's National Nexus Program and all supplemental information including, but not limited to, cover letters, schedules, reports, and any other documents that provide evidence of the applicant's qualification for a voluntary disclosure agreement. Please contact us with any questions.

URL: https://revenue.louisiana.gov/Miscellaneous/Remote%20Seller%20VDA%20Reg_%20V2%201.10.2022.pdf

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