

Sales/Use/Indirect:

Louisiana: Proposed Rule Addresses Sales and Use Tax Commission for Remote Sellers' VDA Program

Proposed Reg. Section 61:III.2905, La. Dept. of Rev. (5/20/22). The Louisiana Department of Revenue proposed a rule addressing the Louisiana Sales and Use Tax Commission for Remote Sellers' proposed procedures for administering voluntary disclosure agreements (VDAs). The 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 proposed rule defines a VDA application to include 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." A public hearing on this proposal is scheduled for June 28, 2022, and any written comments are due on June 27, 2022. Please contact us with any questions.

URL: <https://www.doa.la.gov/media/ny1gpl0g/2205.pdf>

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