

## Sales/Use/Indirect:

### Louisiana: New Law Broadens Reach of Remote Sellers Commission and Streamlines Local Tax System

*S.B. 235 (Act 685)*, signed by gov. 6/18/22. Effective January 1, 2023, new law broadens the authority of the Louisiana Sales and Use Tax Commission for Remote Sellers to also collect and audit “non-remote” state and local sales tax upon execution of a contract with respective Louisiana local taxing authorities, with the underlying goal of creating and eventually implementing a centralized system for Louisiana sales tax administration for both in-state and out-of-state sellers at the state and local levels.

**URL:** <https://www.legis.la.gov/legis/BillInfo.aspx?s=22RS&b=SB235&sbi=y>

*S.B. 95 (Act 596)*, signed by gov. 6/18/22. Effective July 1, 2022, new law requires the Louisiana Uniform Local Sales Tax Board (Board) to implement and coordinate a Louisiana multi-parish audit program for local sales and use taxes, and includes provisions for the program’s operation (*e.g.*, requires the Board to hire and compensate tax auditors and limits local government authority to audit taxpayers when opting out of a multi-parish audit).

**URL:** <https://www.legis.la.gov/legis/BillInfo.aspx?s=22RS&b=SB95&sbi=y>

*S.B. 244 (Act 669)*, signed by gov. 6/18/22. Effective August 1, 2022, new law directs the Louisiana Legislative Auditor and Uniform Local Sales Tax Board to develop a standard reporting schedule for single collectors of sales and use tax that are paid a collection fee; such schedule must mandate that the collector provide information about collection and disbursement methods and the actual cost of collecting sales and use tax. Please contact us with any questions.

**URL:** <https://www.legis.la.gov/legis/BillInfo.aspx?s=22RS&b=SB244&sbi=y>

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