

Sales/Use/Indirect:

Louisiana: Draft Proposed New Rules and Bulletin on Remote Sellers and Marketplace Facilitators

Notice of Intent: Draft Proposed New Rules: LAC 61:III _____, _____, and _____; Remote Sellers Info. Bull. 23-- _____, La. Sales and Use Tax Comm. for Remote Sellers (2/8/23). At its recent meeting, the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) released a notice of intent to eventually adopt new rules involving remote sellers that would:

URL: <https://revenue.louisiana.gov/Miscellaneous/Remote%20Sellers%20Commission%20DRAFT%20Regulation%20-%20Wayfair%20Factors.pdf>

URL: https://revenue.louisiana.gov/Miscellaneous/Draft%20RSIB%20Feb.%202023_Marketplace%20Facilitators_Post.pdf

1. Provide requirements for companies without an in-state physical presence that do not meet certain Louisiana *de minimis* sales thresholds;
2. Clarify the definition of “sales” for purposes of Louisiana’s *de minimis* sales thresholds;
3. Provide prospective liability for rules and requirements for remote sellers to charge, collect and remit applicable state and local sales and use taxes; and
4. Provide for a publicly available tool for businesses not having an in-state physical presence to look up applicable state and local rates and exemptions, and provide indemnity for such businesses that use this tool.

The notice includes underlying draft proposed text of the new rules. The Commission also released draft proposed text of a bulletin that would provide guidance on:

1. The responsibilities of Louisiana-based merchants that make both marketplace sales and direct sales to consumers in Louisiana;
2. The qualification of certain marketplace facilitators with physical nexus in Louisiana and related collection and remittance obligations with the Commission; and
3. The classification of certain delivery services under the current statutory definition of “marketplace facilitator.”

Please contact us with any questions.

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