

Sales/Use/Indirect:

Louisiana: New Law Eliminates “200 Separate Transaction” Economic Nexus Threshold

H.B. 171 (Act 15), signed by gov. 5/30/23. Effective August 1, 2023, new law revises Louisiana sales and use tax law as it relates to certain remote sellers and marketplace facilitators by:

URL: <https://legis.la.gov/legis/BillInfo.aspx?i=244029>

1. Eliminating the “200 or more separate transactions” economic nexus threshold, and
2. Revising the \$100,000 economic nexus threshold to measure only “retail sales” (rather than all “sales”), thus providing that Louisiana remote seller nexus only applies to those with and/or facilitating gross revenue for retail sales delivered into Louisiana exceeding \$100,000 from sales of tangible personal property, products transferred electronically, or services during the previous or current calendar year.

The legislation also clarifies some responsibilities of the Louisiana Sales and Use Tax Commission for Remote Sellers involving marketplace facilitators. Please contact us with any questions.

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