

## Sales/Use/Indirect:

### Louisiana: Draft Bulletin Addresses Tax Collection and Remittance for Merchants Making Marketplace and Direct Sales

*Remote Sellers Info. Bull. No. \_\_\_\_\_, 2023: Guidance on Collection and Remittance Requirements for Louisiana Merchants making Marketplace Sales and Direct Sales*, La. Sales and Use Tax Comm. for Remote Sellers (8/10/23). The Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) posted a draft bulletin intended to provide guidance to Louisiana merchants making sales through marketplace facilitators, as well as direct sales to consumers, including associated Louisiana sales and use tax collection and remittance requirements. According to the draft bulletin, a Louisiana merchant who makes sales via a marketplace facilitator is making remote sales, and these remote sales allow the Louisiana merchant/marketplace seller to rely on the marketplace facilitator to collect and remit sales taxes to the Commission on its behalf. However, the draft bulletin explains that there may be instances when a Louisiana merchant sells through a marketplace facilitator and still continues to make direct sales to consumers throughout Louisiana – cautioning that Louisiana merchants making direct sales that do not occur via a marketplace are responsible for collecting and remitting Louisiana state and local sales tax as the dealer for those direct transactions pursuant to La. Rev. Stat. section 47:303. In doing so, the Commission explains that being deemed a remote seller due to the use of a marketplace facilitator does not mean all sales of a Louisiana merchant are “remote sales.” Please contact us with any questions.

**URL:** [https://revenue.louisiana.gov/Miscellaneous/Marketplace%20RSIB%208.8.23%20Draft\\_LDR%20Edits.pdf](https://revenue.louisiana.gov/Miscellaneous/Marketplace%20RSIB%208.8.23%20Draft_LDR%20Edits.pdf)

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