



SALES AND USE TAX COMMISSION
FOR REMOTE SELLERS

Overview of the Louisiana Sales and Use Tax Commission for Remote Sellers

PRESENTED BY RENEE ELLENDER ROBERIE, EXECUTIVE DIRECTOR

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Legislative Background

- **2017 Legislative Session**

- Prior to *South Dakota v. Wayfair* 138 S.Ct. 2080 (2018) decision the Louisiana Legislature established the Remote Sellers Commission.

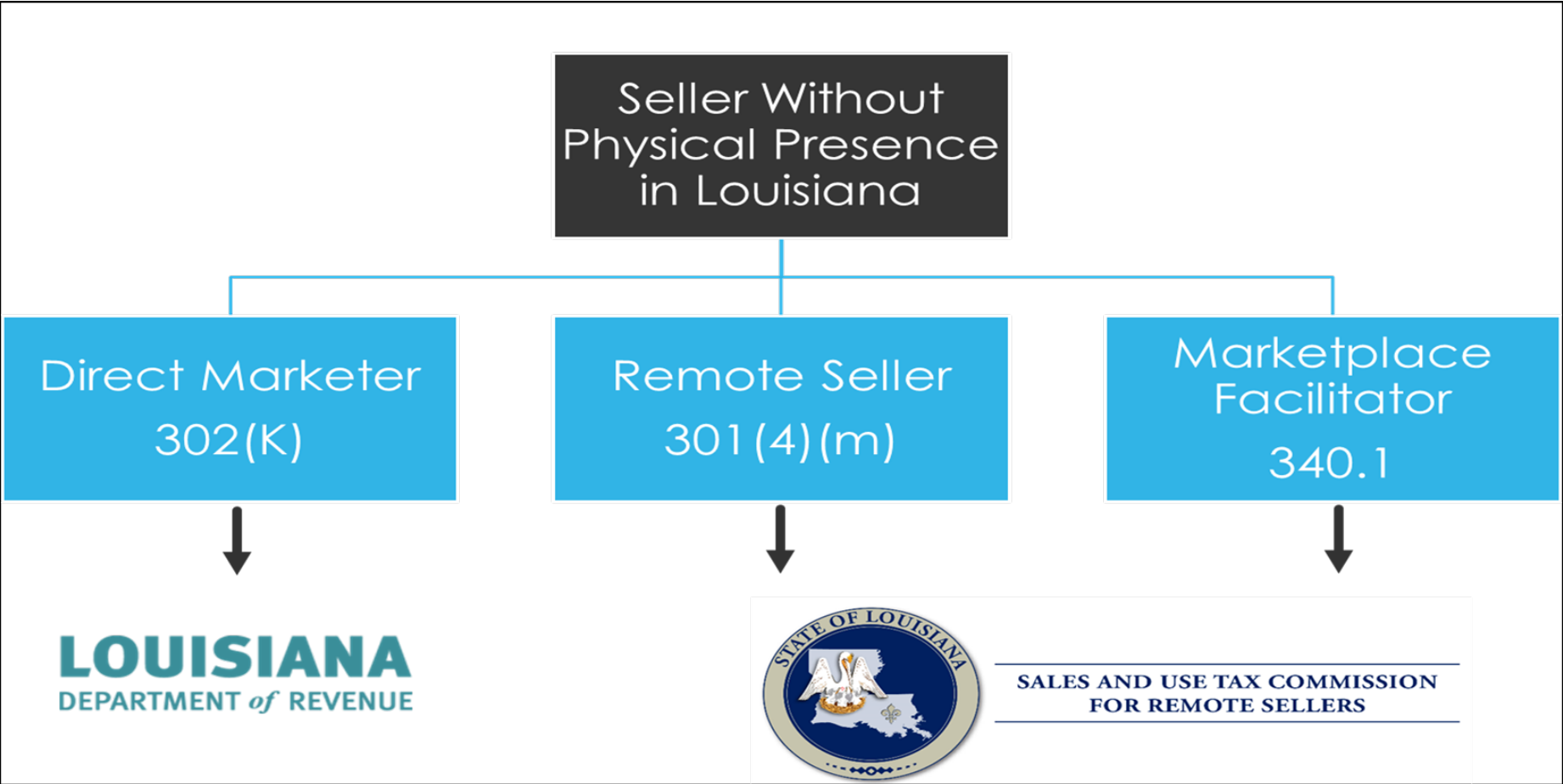
- **2018 Legislative Session**

- Shortly after *Wayfair* was decided, the Louisiana Legislature quickly acted, expanding Louisiana's definition of a "dealer" to include the class of out-of-state dealers contemplated by *Wayfair*

- **2020 Legislative Session**

- Legislation is passed requiring Marketplace Facilitators to register with the Commission and collect and remit state and local sales and use tax on all taxable remote sales for delivery into Louisiana that the Marketplace Facilitator transacts on its own behalf or facilitates on behalf of a Marketplace Seller.

Options for Remote Sellers in Louisiana

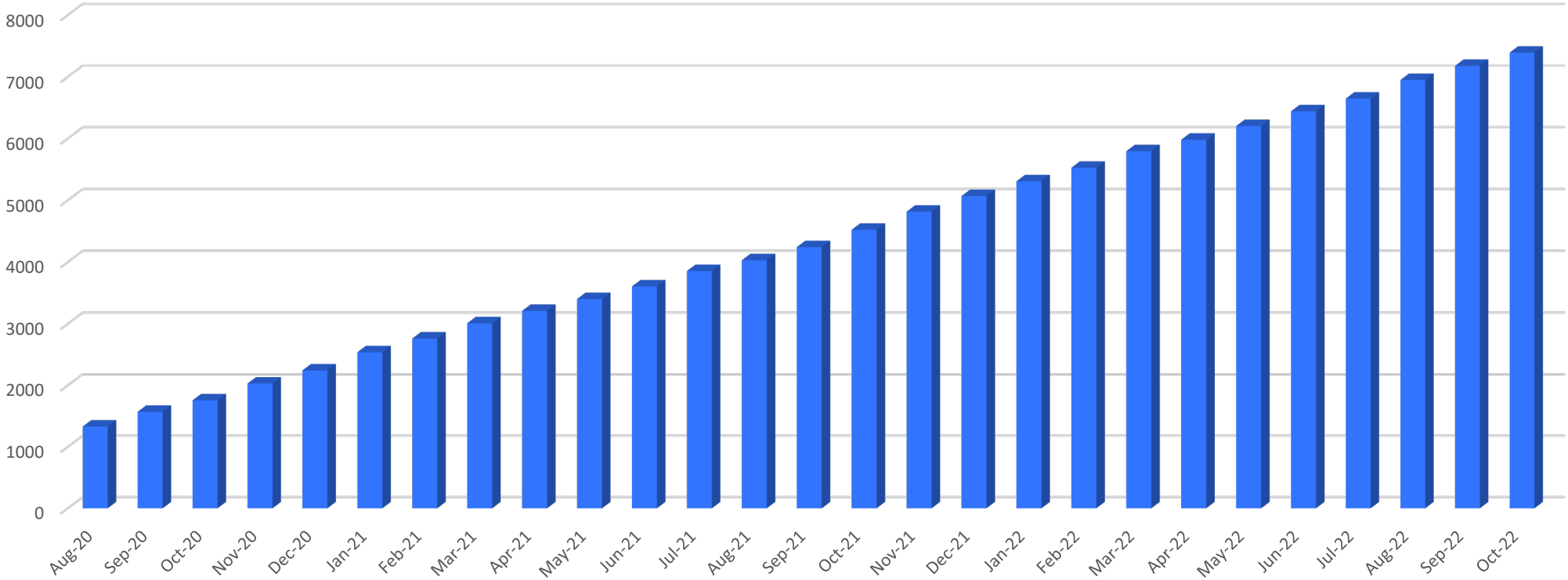


Overview of Commission and Process

- ❖ The Commission is made up of 8 members –
 - ❖ 4 representing local government.
 - ❖ 4 representing state government.
- ❖ Prior to July 1, 2020, the Commission entered into MOU's with all of the local administrators. These MOUs transferred all rights and responsibilities of the Collectors and their respective taxing agencies, to the Commission.
- ❖ The Remote Sellers return is driven by domiciles and there are over 400 unique domiciles in Louisiana.
- ❖ Distributions are made to administrators monthly.

Growth in Accounts

RSC Open Accounts by Month



Louisiana Sales and Use Tax Commission for Remote Sales *Collections, Accounts and Returns from July 2020 through June 2022*

