

Regular Session, 2011

HOUSE BILL NO. 544

BY REPRESENTATIVE ROSALIND JONES

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/SALES & USE: Provides with respect to the definition of "dealer" for state sales and use tax

1 AN ACT

2 To enact R.S. 47:301(4)(m), relative to sales and use tax; to provide with respect to dealers;
3 to provide for certain definitions; to provide a method for reporting and remitting
4 taxes by certain dealers; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(4)(m) is hereby enacted to read as follows:

7 §301. Definitions

8 As used in this Chapter the following words, terms, and phrases have the
9 meaning ascribed to them in this Section, unless the context clearly indicates a
10 different meaning:

11 * * *

12 (4) "Dealer" includes every person who manufactures or produces tangible
13 personal property for sale at retail, for use, or consumption, or distribution, or for
14 storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined
15 to mean:

16 * * *

17 (m)(i) Any person who sells the same or substantially similar line of
18 products as a Louisiana retailer under the same or substantially similar business
19 name, or the facilities or employees of the Louisiana retailer are used to advertise or
20 promote sales by the person to Louisiana purchasers, or are used to facilitate returns,

Proposed law defines "substantial ownership interest".

Proposed law requires persons who meet the definition of a dealer under proposed law to file tax returns and remittances to the state through the electronic filing option available on the Dept. of Revenue website, which shall be the central filing and collection point for both state and local sales and use taxes for such dealers.

(Adds R.S. 47:301(4)(m))