

2015 Regular Session

HOUSE BILL NO. 751

BY REPRESENTATIVE ROBIDEAUX

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

TAX/STATE: Reduces the amount of dealer's compensation for collection and remittance of state sales and use taxes

1 AN ACT

2 To amend and reenact R.S. 47:306(A)(3), relative to state sales and use tax; to provide for  
3 the amount of dealer compensation for the accounting for and the remittance of taxes  
4 to the state; to provide for applicability; to provide for effectiveness; and to provide  
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:306(A)(3) is hereby amended and reenacted to read as follows:

8 §306. Returns and payment of tax; penalty for absorption

9 A. General provisions.

10 \* \* \*

11 (3)(a) For the purpose of compensating the dealer in accounting for and  
12 remitting the tax levied by this Chapter, each dealer shall be allowed .935 percent of  
13 the amount of tax due and accounted for and remitted to the secretary in the form of  
14 a deduction in submitting his report and paying the amount due by him, provided the  
15 amount of any credit claimed for taxes already paid to a wholesaler shall not be  
16 deducted in computing the commission allowed the dealer hereunder. This  
17 compensation shall be allowed only if the payment of the dealer is timely paid and  
18 the return is timely filed.

1                   **(b)** The aggregate state compensation permitted for a dealer who operates  
2                   one or more business locations within this state under the provisions of this  
3                   Paragraph shall not exceed one hundred thousand dollars per year.

4                   **(b)(c)** Municipalities are hereby authorized to pay compensation to their  
5                   sales tax dealers in any amounts designated by the governing body of the  
6                   municipality.

7   \*       \*       \*

8                   Section 2. This Act shall become effective on July 1, 2015, and shall be applicable  
9                   to all taxable transactions occurring on or after July 1, 2015.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 751 Original   2015 Regular Session   Robideaux

**Abstract:** Relative to the collection of state sales and use tax, provides for the rate and yearly limit on amounts paid to a dealer for the accounting for and remittance of state sales and use taxes.

Present law imposes a 4% state tax upon the sale, use, consumption, storage, or rental of certain tangible personal property and services.

Present law requires that dealers either monthly or quarterly transmit to the Dept. of Revenue a tax return showing the gross sales, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payments for services, arising from all taxable transactions during the preceding calendar month. The return shall also include a computation of taxes due.

Present law provides that a dealer may deduct and retain an amount equal to .935% of taxes collected as compensation for accounting for and remitting the taxes in a timely manner.

Proposed law imposes a limit on the amount of compensation permitted to a dealer who operates one or more business locations within this state to \$100,000 per year.

Applicable to all taxable transactions occurring on or after July 1, 2015.

Effective July 1, 2015.

(Amends R.S. 47:306(A)(3))